

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**IN THE MATTER OF THE INDIANA UTILITY )  
REGULATORY COMMISSION'S INVESTIGATION )  
INTO THE IMPACTS OF THE TAX CUTS AND )  
JOBS ACT OF 2017 AND POSSIBLE RATE ) CAUSE NO. 45032-21  
IMPLICATIONS UNDER PHASE 1 AND PHASE 2 )  
FOR VECTREN ENERGY DELIVERY OF )  
INDIANA, INC. )**

**SUBMISSION OF SETTLEMENT AGREEMENT**

Indiana Gas Company, Inc. (“Vectren North”) and Southern Indiana Gas & Electric Company (“Vectren South”) both d/b/a Vectren Energy Delivery of Indiana, Inc., Ohio Valley Hub LLC (“OVH” and collectively with Vectren North and Vectren South “Vectren”), the Indiana Office of Utility Consumer Counselor (“OUCC”) and the Indiana Industrial Group (the “Settling Parties”) hereby submit an executed copy of a Settlement Agreement among the parties for approval by the Indiana Utility Regulatory Commission (“Commission”) as an attachment hereto. The Settling Parties will submit testimony in support of the Settlement in this docket. All entities that are currently parties to this proceeding have entered into the settlement. The Settling Parties are seeking Commission approval of the Settlement Agreement.

Respectfully submitted,



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P. Jason Stephenson, Atty. No. 21839-49  
Goldie T. Bockstruck, Atty. No. 33914-82  
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Attorneys for Vectren Energy Delivery of  
Indiana, Inc. and Ohio Valley Hub, LLC

## **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that copies of the foregoing document have been served upon the following counsel of record by electronic mail, this 1<sup>st</sup> day of June 2018.

### **OUC:**

William Fine  
Abby R. Gray  
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P. Jason Stephenson

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE INDIANA UTILITY )
REGULATORY COMMISSION'S )
INVESTIGATION INTO THE IMPACTS OF THE )
TAX CUTS AND JOBS ACT OF 2017 AND ) CAUSE NO. 45032 S21
POSSIBLE RATE IMPLICATIONS UNDER PHASE )
1 AND PHASE 2 FOR VECTREN ENERGY )
DELIVERY OF INDIANA, INC. )

IN THE MATTER OF THE INDIANA UTILITY )
REGULATORY COMMISSION'S )
INVESTIGATION INTO THE IMPACTS OF THE ) CAUSE NO. 45032 S14
TAX CUTS AND JOBS ACT OF 2017 AND )
POSSIBLE RATE IMPLICATIONS UNDER PHASE )
1 AND PHASE 2 FOR OHIO VALLEY HUB LLC, )
INC. )

STIPULATION AND SETTLEMENT AGREEMENT AMONG VECTREN, THE
INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR AND
THE INDIANA INDUSTRIAL GROUP

This Settlement Agreement (the "Settlement Agreement") is entered into by and
between Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of
Indiana, Inc. ("Vectren South"), Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery
of Indiana, Inc. ("Vectren North"), Ohio Valley Hub, LLC ("OVH"), the Indiana Office of
Utility Consumer Counselor ("OUCC") and the Indiana Industrial Group ("Industrial
Group") this 1st day of June, 2018. Vectren North, Vectren South and OVH are collectively
referred to herein as "Vectren." Vectren, the OUCC and the Industrial Group are collectively
referred to herein as the "Settling Parties." The Settling Parties, solely for purposes of
compromise and settlement and having been duly advised by their respective staff, experts
and counsel, stipulate and agree that the terms and conditions set forth in this Settlement
Agreement represent a fair, just and reasonable resolution of all matters raised in this

proceeding, subject to their incorporation by the Indiana Utility Regulatory Commission (“Commission”) into a final, non-appealable order without modification or further condition that is unacceptable to any Settling Party (“Final Order”). If the Commission does not approve this Settlement Agreement, in its entirety without any material change or condition deemed unacceptable to any party, the entire Settlement Agreement shall be null and void and deemed withdrawn, unless otherwise agreed to in writing by the Settling Parties within 15 calendar days of the date the Order is issued by the Commission. The Settling Parties agree that this Settlement Agreement resolves all disputes, claims and issues as between the Settling Parties arising from the Commission’s investigation into the impacts of the Tax Cuts and Jobs Act of 2017 (the “2017 Tax Act”) and possible retail rate implications with regard to Vectren in Cause No. 45032, subdockets of Cause No. 45032 related to Vectren, and the 30-day filings #50170 for Vectren North, #50171 for Vectren South-Electric, and #50172 for Vectren South-Gas. The 30-day filing #50169 for OVH was approved by the Commission on April 25, 2018.

**I. REFLECTING THE 2017 TAX ACT IN VECTREN NORTH’S RETAIL RATES**

1. On May 11, 2018, Vectren North modified its Thirty Day Filing Pursuant to Cause No. 45032 identified by the Commission as #50170 to remove Appendix L – Excess Deferred Tax Adjustment and all references to said appendix from the revised tariffs, and to approve revised base rates effective June 1, 2018. The effect of this change is to remove the proposal to implement an Excess Deferred Tax Adjustment mechanism leaving only revised base rates for Vectren North that reflect a reduction in the Federal income tax rate from 35% to 21%. A copy of this revised filing is attached hereto as Attachment 2. The Settling Parties agree that Attachment 2 correctly reflects the reduction in income tax expense, and the

impact to the rates and charges in Vectren North's modified Tariff for Gas Service ("Tariff"), and should be approved by the Commission.

2. The Commission's January 3, 2018 Order in Cause No. 45032 required Vectren North to utilize regulatory accounting, such as the use of regulatory assets and liabilities, for all calculated differences resulting from the 2017 Tax Act and what would have been recorded if the 2017 Tax Act did not go into effect. In compliance with this order, Vectren North has established a regulatory liability equal to the difference in collections between the 35% effective Federal income taxes reflected in base rates and charges and the revised 21% Federal income tax rate which became effective on January 1, 2018 (the "Tax Regulatory Liability"). The Tax Regulatory Liability will continue to accrue the effect of the tax change until the Tariff revisions described in Paragraph 1 are approved by the Commission.

3. Vectren North shall return the Tax Regulatory Liability to its retail customers through a separate component (the "Tax Refund Credit") to be established in Cause No. 44430 TDSIC 9 to be initiated by October 2, 2018. The Tax Refund Credit shall be designed to return the Tax Regulatory Liability to customers over a six month period and be incorporated into Vectren North's Compliance and System Improvement Adjustment ("CSIA") mechanism. As the amounts recorded for the Tax Regulatory Liability are captured by Rate Schedule by taking the change in base rates multiplied by the actual throughput for this period, Vectren North will refund the Tax Regulatory Liability by Rate Schedule. Vectren North shall provide the other Settling Parties workpapers demonstrating the calculation of the Tax Refund Credit within the CSIA by August 2, 2018. Any over- or under-recovery associated with the Tax Refund Credit will be captured within subsequent

CSIA filings as a CSIA variance.

4. The CSIA mechanism recovers costs associated with certain infrastructure investments, including a return on these investments using a pre-tax rate of return. Vectren North had a CSIA charge in-place as of January 1, 2018, approved in Cause No. 44430 TDSIC 7 (“TDSIC 7”), which reflected a pre-tax rate of return based on a Federal income tax rate of 35%<sup>1</sup>. As part of its filing in Cause No. 44430 TDSIC 9 (“TDSIC 9”), which will reconcile the period January 1, 2018 through June 30, 2018, Vectren North will calculate the variance to be included in the CSIA using a revised authorized revenue total by month. This revision to the authorized total for TDSIC 7 will reduce the authorized revenue to reflect the lower Federal income tax rate of 21%. The resulting over- or under-recovery variance between this revised authorized revenue and the actual revenue collected for January 2018 through June 2018 will be incorporated in the CSIA mechanism in TDSIC 9.

5. Vectren North shall return through retail rates the excess accumulated deferred income tax (“EADIT”) liability created as of the enactment of the 2017 Tax Act as a result of the change in the Federal income tax rate from 35% to 21%. Starting January 1, 2018, Vectren North will amortize the normalized or protected<sup>2</sup> EADIT balance based on the normalization method of accounting using the Average Rate Assumption Method (“ARAM”), which results in the amortization over the remaining regulatory life of the assets.<sup>3</sup> Vectren North shall refund the EADIT balance that is not protected under Internal

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<sup>1</sup> On April 1, 2018, Vectren North filed in Cause No. 44430 TDSIC 8 for revised CSIA rates to be effective July 1, 2018. The pre-tax return used in the calculation of the revenue requirement in this proceeding reflected the lower Federal income tax rate. As such, pending Commission approval, the Company expects CSIA rates starting July 1, 2018 to reflect the lower rate.

<sup>2</sup> Normalized or protected, as defined by Internal Revenue Service requirements, are those balances associated with property, plant and equipment.

<sup>3</sup> The Internal Revenue Code requires Vectren’s use of ARAM. Under current estimates, Vectren currently expects an amortization period of approximately 30-years for Vectren North and Vectren South. However, the actual amortization period will be determined by the actual regulatory life of the assets.

Revenue Service normalization requirements over a ten (10) year period. Attachment 1 presents the estimated EADIT liability and amortization schedule as of December 31, 2017. The mechanism for the refund is described in Paragraph 6.

6. Vectren North shall refund the EADIT through its CSIA charge or a successor mechanism, as contemplated in Para. 7. The EADIT credit will be a separate component of the CSIA, allocated to each Rate Schedule based on the percentages below:

<b>Rate Schedule</b>	<b>Allocation Percentage</b>
Rate 210	69.11%
Rate 220	19.39%
Rate 225	0.60%
Rate 240	0.38%
Rate 245	3.47%
Rate 260/270	7.05%

The EADIT will be included in the CSIA Rates and Charges in accordance with the approved rate design in Cause No. 44430.

7. The viability and mechanics of using the Tax Refund Credit as a means to refund EADIT to customers will be revisited in Vectren North's next rate case, in which any of the Settling Parties may propose alternative mechanisms to refund the EADIT, including incorporating the recovery of EADIT through Vectren North's base rates. The refund of the Excess ADIT will be projected and established in the TDSIC subdocket to be initiated each October in Cause No. 44430 for revised CSIA rates effective each January. Any variances between the actual credits issued, as a component of the CSIA, and the credits recorded by Vectren North will be included in the CSIA variance by Rate Schedule reconciled within each TDSIC subdocket proceeding. Vectren North shall provide the Settling Parties workpapers and other information necessary to support the proposed EADIT refund charge at least eight (8) weeks before the Petition initiating such subdocket.

8. As the initial CSIA rate including the EADIT refund will not be in effect until January 1, 2019 at the earliest, Vectren North will include in its over- or under-recovery variance within the CSIA the EADIT credits recorded starting January 1, 2018, using the allocations reflected in Paragraph 6.

**II. REFLECTING THE 2017 TAX ACT IN  
VECTREN SOUTH GAS'S RETAIL RATES**

9. On May 11, 2018, Vectren South (Gas) modified its Thirty Day Filing Pursuant to Cause No. 45032 identified by the Commission as #50172 to remove Appendix L – Excess Deferred Tax Adjustment and all references to said appendix from the revised tariffs and, to approve revised base rates effective June 1, 2018. The effect of this change is to remove the proposal to implement an Excess Deferred Tax Adjustment mechanism leaving only revised base rates for Vectren South (Gas) that reflect a reduction in the Federal income tax rate from 35% to 21%. A copy of this revised filing is attached hereto as Attachment 3. The Settling Parties agree that Attachment 3 correctly reflects the reduction in income tax expense, and the impact to the rates and charges in Vectren South (Gas)'s modified Tariff, and should be approved by the Commission.

10. The Tax Regulatory Liability will continue to accrue the effect of the tax change until the Tariff revisions described in Paragraph 9 are approved by the Commission.

11. Vectren South (Gas) shall return the Tax Refund Credit to be established in Cause No. 44429 TDSIC 9 to be initiated by October 2, 2018. The Tax Refund Credit shall be designed to return the Tax Regulatory Liability to customers over a six month period and be incorporated into Vectren South (Gas)'s CSIA. As the amounts recorded for the excess collections are captured by Rate Schedule by taking the change in base rates multiplied by

the actual throughput for this period, Vectren South (Gas) will refund the Tax Regulatory Liability by Rate Schedule. Vectren South (Gas) shall provide the other Settling Parties workpapers demonstrating the calculation of the Tax Refund Credit within the CSIA by August 2, 2018. Any over- or under-recovery associated with the Tax Refund Credit will be captured within subsequent CSIA filings as a CSIA variance.

12. The CSIA mechanism recovers costs associated with certain infrastructure investments, including a return on these investments using a pre-tax rate of return. Vectren South (Gas) had a CSIA charge in-place as of January 1, 2018, approved in its TDSIC 7, that reflected a pre-tax rate of return based on a Federal income tax rate of 35%.<sup>4</sup> As part of its filing in TDSIC 9, which will reconcile the period January 1, 2018 through June 30, 2018, Vectren South (Gas) will calculate the variance to be included in the CSIA using a revised authorized revenue total by month. This revision to the authorized total for TDSIC 7 will reduce the authorized revenue to reflect the lower Federal income tax rate of 21%. The resulting over- or under-recovery variance between this revised authorized revenue and the actual revenue collected for January 2018 through June 2018 will be incorporated in the CSIA mechanism in TDSIC 9.

13. Vectren South (Gas) shall return through retail rates the EADIT liability created as of the enactment of the 2017 Tax Act as a result of the change in the Federal income tax rate from 35% to 21%. Starting January 1, 2018, Vectren South (Gas) will amortize the normalized or protected EADIT balance based on the normalization method of accounting using the ARAM, which results in the amortization over the remaining regulatory

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<sup>4</sup> On April 1, 2018, Vectren South filed in Cause No. 44429 TDSIC 8 for revised CSIA rates to be effective July 1, 2018. The pre-tax return used in the calculation of the revenue requirement in this proceeding reflected the lower Federal income tax rate. As such, pending Commission approval, the Company expects CSIA rates starting July 1, 2018 to reflect the lower rate.

life of the assets. Vectren South (Gas) shall refund the EADIT balance that is not protected under Internal Revenue Service normalization requirements over a ten (10) year period. Attachment 1 presents the estimated EADIT liability and amortization schedule as of December 31, 2017. The mechanism for the refund is described in Paragraph 14.

14. Vectren South (Gas) shall refund the EADIT through its CSIA charge or a successor mechanism, as contemplated in Para. 15. The EADIT credit will be a separate component of the CSIA, allocated to each Rate Schedule based on the percentages below:

<b>Rate Schedule</b>	<b>Allocation Percentage</b>
Rate 110	67.17%
Rate 120/125/145	21.92%
Rate 160	7.99%
Rate 170	2.92%

The EADIT will be included in the CSIA Rates and Charges in accordance with the approved rate design in Cause No. 44429.

15. The viability and mechanics of using the Tax Refund Credit as a means to refund EADIT to customers will be revisited in Vectren South (Gas)'s next rate case, in which any of the Settling Parties may propose alternative mechanisms to refund the EADIT, including incorporating the recovery of EADIT through Vectren South's base rates. The refund of the Excess ADIT will be projected and established in the TDSIC subdocket to be initiated each October in Cause No. 44429 for revised CSIA rates effective each January. Any variances between the actual credits issued, as a component of the CSIA, and the credits recorded by Vectren South (Gas) will be included in the CSIA variance by Rate Schedule reconciled within each TDSIC subdocket proceeding. Vectren South (Gas) shall provide the Settling Parties workpapers and other information necessary to support the proposed EADIT refund charge at least eight (8) weeks before the Petition initiating such subdocket.

16. As the initial CSIA rate including the EADIT refund will not be in effect until January 1, 2019 at the earliest, Vectren South (Gas) will include in its over- or under-recovery variance within the CSIA the EADIT credits recorded starting January 1, 2018, using the allocations reflected in Paragraph 14.

### **III. REFLECTING THE 2017 TAX ACT IN VECTREN SOUTH ELECTRIC'S RETAIL RATES**

17. On May 11, 2018, Vectren South (Electric) modified its Thirty Day Filing Pursuant to Cause No. 45032 identified by the Commission as #50171 to remove Appendix L – Excess Deferred Tax Adjustment and all references to said appendix from the revised tariffs and to approve revised base rates effective June 1, 2018. The effect of this change is to remove the proposal to implement an Excess Deferred Tax Adjustment mechanism leaving only revised base rates for Vectren South (Electric) that reflect a reduction in the Federal income tax rate from 35% to 21%. A copy of this revised filing is attached hereto as Attachment 4. The Settling Parties agree that Attachment 4 correctly reflects the reduction in income tax expense, and the impact to the rates and charges in Vectren South (Electric)'s modified Tariff for Electric Service (“Electric Tariff”), and should be approved by the Commission.

18. The Tax Regulatory Liability will continue to accrue the effect of the tax change until the Tariff revisions described in Paragraph 17 are approved by the Commission.

19. Vectren South (Electric) shall return the Tax Refund Credit to be established in Cause No. 44910 TDSIC 3 to be initiated by August 2, 2018. The Tax Refund Credit shall be designed to return the Tax Regulatory Liability to customers over a six month period and be incorporated into Vectren South (Electric)'s Transmission, Distribution and Storage

System Improvement Charge (“TDSIC”). As the amounts recorded for the excess collections are captured by Rate Schedule by taking the change in base rates multiplied by the actual throughput for this period, Vectren South (Electric) will refund the Tax Regulatory Liability by Rate Schedule. Vectren South (Electric) shall provide the other Settling Parties workpapers demonstrating the calculation of the Tax Refund Credit within the TDSIC by June 1, 2018. Any over- or under-recovery associated with the Tax Refund Credit will be captured within subsequent TDSIC filings as a TDSIC variance.

20. The TDSIC mechanism recovers costs associated with certain infrastructure investments, including a return on these investments using a pre-tax rate of return. Vectren South (Electric) had a TDSIC charge in-place on January 1, 2018, approved in Cause No. 44910 TDSIC 1 (“TDSIC 1”) that reflected a pre-tax rate of return based on a Federal income tax rate of 35%<sup>5</sup>. As part of its filing in TDSIC 3, which will reconcile the 6 month period ending April 30, 2018, Vectren South (Electric) will calculate the variance to be included in the TDSIC using a revised authorized revenue total by month. This revision to the authorized total for TDSIC 1 will reduce the authorized revenue to reflect the lower Federal income tax rate of 21%. The resulting over- or under-recovery variance between this revised authorized revenue and the actual revenue collected for the 6 month period ending April 30, 2018 will be incorporated in the TDSIC mechanism in TDSIC 3.

21. Vectren South (Electric) shall return through retail rates the EADIT liability created as of the enactment of the 2017 Tax Act as a result of the change in the Federal income tax rate from 35% to 21%. Starting January 1, 2018, Vectren South (Electric) will

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<sup>5</sup> On February 1, 2018, Vectren South filed in Cause No. 44910 TDSIC 2 for revised TDSIC rates to be effective May 1, 2018. The pre-tax return used in the calculation of the revenue requirement in this proceeding reflected the lower Federal income tax rate. As such, pending Commission approval, the Company expects CSIA rates starting May 1, 2018 to reflect the lower rate.

amortize the normalized or protected EADIT balance based on the normalization method of accounting using the ARAM, which results in the amortization over the remaining regulatory life of the assets. Vectren South (Electric) shall refund the EADIT balance that is not protected under Internal Revenue Service normalization requirements over a ten (10) year period. Attachment 1 presents the estimated EADIT liability and amortization schedule as of December 31, 2017. The mechanism for the refund is described in Paragraph 22.

22. Vectren South (Electric) shall refund the EADIT through its TDSIC charge or a successor mechanism, as contemplated in Para. 23. The EADIT credit will be a separate component of the TDSIC, allocated to each Rate Schedule based on the percentages below:

<b>Rate Schedule</b>	<b>Allocation Percentage</b>
Rate RS	42.67%
Rate B	0.20%
Rate SGS	1.16%
Rate DGS/MLA	30.15%
Rate OSS	2.11%
Rate LP/BAMP	21.97%
Rate HLF	0.93%
Rate SL/OL	0.81%

The EADIT will be included in the TDSIC Rates and Charges in accordance with the approved rate design specific to the variance component in Cause No. 44910.<sup>6</sup>

23. The viability and mechanics of using the Tax Refund Credit as a means to refund EADIT to customers will be revisited in Vectren South (Electric)'s next rate case, in which any of the Settling Parties may propose alternative mechanisms to refund the EADIT, including incorporating the recovery of EADIT through Vectren South (Electric)'s base rates.

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<sup>6</sup> This rate design will result in a volumetric energy charge (per kWh) credit for Residential (Rate RS), Water Heating (Rate B), and Small General Service (Rate SGS); a demand charge (per kW/kVa) credit for Demand General Service and Municipal Levee Authority (Rate DGS/MLA), Off-Season Service (Rate OSS), Large Power and Backup, Auxiliary, and Maintenance Power Service (Rate LP/BAMP), and High Load Factor Service (Rate HLF); and a per light credit for Street Lighting and Outdoor Lighting (Rate SL/OL).

The refund of the Excess ADIT will be projected and established in the TDSIC subdocket to be initiated each August in Cause No. 44910 for revised TDSIC rates effective each November. Any variances between the actual credits issued, as a component of the TDSIC, and the credits recorded by Vectren South (Electric) will be included in the TDSIC variance by Rate Schedule reconciled within each TDSIC subdocket proceeding. Vectren South (Electric) shall provide the Settling Parties workpapers and other information necessary to support the proposed EADIT refund charge at least eight (8) weeks before the Petition initiating such subdocket.

24. As the initial TDSIC rate including the EADIT refund will not be in effect until November 1, 2018 at the earliest, Vectren South (Electric) will include in its over- or under-recovery variance within the TDSIC the EADIT credits recorded starting January 1, 2018, using the allocations reflected in Paragraph 22.

#### **IV. REFLECTING THE 2017 TAX ACT IN OVH'S RETAIL RATES**

25. On March 26, 2018, OVH submitted its Thirty Day Filing Pursuant to Cause No. 45032, identified by the Commission as #50169, to revise its base rates to reflect a reduction in the Federal income tax rate from 35% to 21%. On April 25, 2018, the Commission approved this filing for revised rates effective May 1, 2018.

26. The Tax Regulatory Liability accrued the effect of the tax change, starting January 1, 2018 through April 30, 2018, which totaled \$7,800 as a Tax Refund Credit.

27. OVH shall return the Tax Refund Credit to its customers via a bill credit, in full, in the month following approval of this Settlement Agreement.

28. OVH shall return through retail rates the EADIT liability of approximately \$95,310 created as of the enactment of the 2017 Tax Act as a result of the change in the Federal income tax rate from 35% to 21%. The entirety of this balance is normalized or protected, and pursuant to IRS accounting guidelines, will be amortized starting in 2033 based on the normalization method of accounting using the ARAM, which results in the amortization over the remaining regulatory life of the assets.<sup>7</sup> Attachment 1 presents the estimated EADIT liability and amortization schedule as of December 31, 2017. By December 31, 2032, OVH will request to adjust its base rates to refund the EADIT balance in accordance with its approved cost of service study.

#### **V. SETTLEMENT AGREEMENT -- SCOPE AND APPROVAL**

29. Neither the making of this Settlement Agreement nor any of its provisions shall constitute in any respect an admission by any Settling Party in this or any other litigation or proceeding. Neither the making of this Settlement Agreement, nor the provisions thereof, nor the entry by the Commission of a Final Order approving this Settlement Agreement, shall establish any principles or legal precedent applicable to Commission proceedings other than those resolved herein.

30. This Settlement Agreement shall not constitute nor be cited as precedent by any person or deemed an admission by any Settling Party in any other proceeding except as necessary to enforce its terms before the Commission, or any tribunal of competent jurisdiction. This Settlement Agreement is solely the result of compromise in the settlement process and, except as provided herein, is without prejudice to and shall not constitute a

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<sup>7</sup> The Internal Revenue Code requires Vectren's use of ARAM. Under current estimates, Vectren currently expects an amortization period of approximately 7 years for OVH, starting 2033.

waiver of any position that any of the Parties may take with respect to any or all of the issues resolved herein in any future regulatory or other proceedings.

31. The Settling Parties' entry into this Settlement Agreement shall not be construed as a limitation on any position they may take or relief they may seek in other pending or future Commission proceedings not specifically addressed in this Settlement Agreement.

32. The undersigned have represented and agreed that they are fully authorized to execute this Settlement Agreement on behalf of their designated clients, and their successors and assigns, who will be bound thereby, subject to the agreement of the Settling Parties on the provisions contained herein.

33. The communications and discussions during the negotiations and conferences have been conducted based on the explicit understanding that said communications and discussions are or relate to offers of settlement and therefore are privileged. All prior drafts of this Settlement Agreement and any settlement proposals and counterproposals also are or relate to offers of settlement and are privileged.

34. This Settlement Agreement is conditioned upon and subject to Commission acceptance and approval of its terms in their entirety, without any change or condition that is unacceptable to any Settling Party.

35. Vectren and the OUCC shall, and the other Settling Parties may, offer testimony supporting the Commission's approval of this Settlement Agreement and will request that the Commission issue a Final Order incorporating the agreed proposed language of the Settling Parties and accepting and approving the same in accordance with its terms without any modification. Such supportive testimony will be agreed-upon by the Settling

Parties and offered into evidence without objection by any Settling Party and the Settling Parties hereby waive cross-examination of each other's witnesses.

36. The Settling Parties will support this Settlement Agreement before the Commission and request that the Commission accept and approve the Settlement Agreement. This Settlement Agreement is a complete, interrelated package and is not severable, and shall be accepted or rejected in its entirety without modification or further condition(s) that may be unacceptable to any Settling Party. The Settling Parties propose to submit this Settlement Agreement and evidence conditionally, and if the Commission fails to approve this Settlement Agreement in its entirety without any change or imposes condition(s) unacceptable to any adversely affected Settling Party, the Settlement Agreement and supporting evidence may be withdrawn and the Commission will continue to proceed to a decision in the affected proceeding, without regard to the filing of this Settlement Agreement.

37. The Settling Parties will work together to prepare an agreed upon proposed order to be submitted in this Cause. The Settling Parties will request Commission acceptance and approval of this Settlement Agreement in its entirety, without any change or condition that is unacceptable to any party to this Settlement Agreement.

38. The Settling Parties also will work cooperatively on news releases or other announcements to the public about this Settlement Agreement, if any.

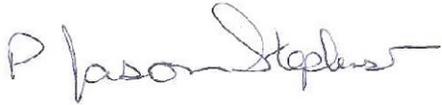
39. The Settling Parties shall not appeal or seek rehearing, reconsideration or a stay of any Final Order entered by the Commission approving the Settlement Agreement in its entirety without changes or condition(s) unacceptable to any Party (or related orders to the extent such orders are specifically and exclusively implementing the provisions hereof) and

shall not oppose this Settlement Agreement in the event of any appeal or a request for rehearing, reconsideration or a stay by any person not a party hereto.

Accepted and Agreed on this 1<sup>st</sup> day of June, 2018

**[signature page follows]**

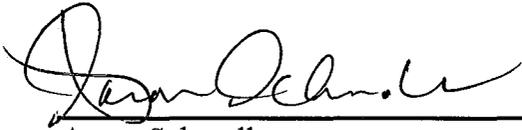
INDIANA GAS COMPANY, INC. AND  
SOUTHERN INDIANA GAS AND  
ELECTRIC COMPANY BOTH D/B/A  
VECTREN ENERGY DELIVERY OF  
INDIANA, INC. AND OHIO VALLEY HUB,  
LLC

A handwritten signature in cursive script that reads "P. Jason Stephenson". The signature is written in dark ink and is positioned above a horizontal line.

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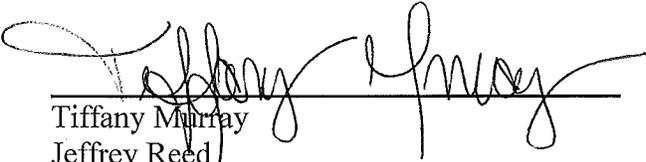
Robert Heidorn  
P. Jason Stephenson  
An Attorney for Vectren

INDIANA INDUSTRIAL GROUP

A handwritten signature in black ink, appearing to read "Aaron Schmoll", written over a solid horizontal line.

Aaron Schmoll  
An Attorney for the Indiana Industrial  
Group

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

A handwritten signature in black ink, appearing to read "Tiffany Murray", written over a horizontal line.

Tiffany Murray  
Jeffrey Reed

An Attorney for the Indiana Office of Utility Consumer Counselor

Vectren Utility Holdings, Inc.  
Federal Excess Deferred Liability  
As of December 31, 2017  
Asset / (Liability)

Component	Originating FERC Account	Vectren South- Electric	Vectren South- Gas	Vectren North	Ohio Valley Hub	
1 Unbilled Revenue	190	\$ 207,525	\$ 66,739	\$ -	\$ -	1
2 Property Taxes	190	\$ 661,238	\$ 86,102	\$ 657,119	\$ -	2
3 Bad Debts	190	\$ 206,498	\$ 68,833	\$ 269,052	\$ -	3
4 Capitalized Gas Inventory in Lines	190	\$ -	\$ 7,239	\$ -	\$ -	4
5 Record Sec. 263A CAP Costs	190	\$ -	\$ 145,289	\$ 121,909	\$ -	5
6 Refund Gas Costs Collected under GCA & FAC	283	\$ (2,775,821)	\$ (582,569)	\$ (3,719,639)	\$ -	6
7 Coal Inventory	283	\$ (1,979,133)	\$ -	\$ -	\$ -	7
8 Prepaid Insurance	283	\$ (190,324)	\$ (19,917)	\$ (157,630)	\$ -	8
9 Construction Deposits	190	\$ 565,445	\$ 107,001	\$ 410,963	\$ -	9
10 FASB 106 Costs	190	\$ 1,520,685	\$ 333,803	\$ 1,564,657	\$ -	10
11 MGP Reserve Net of Insurance	190	\$ -	\$ 140,327	\$ 188,552	\$ -	11
12 Reverse Exec Restr Stock Accr	190	\$ 1,003,986	\$ 170,916	\$ 898,454	\$ -	12
13 Deferred Comp/Long-term Incentive Plan	190	\$ 2,224,210	\$ 332,167	\$ 1,965,493	\$ -	13
14 Prepaid Ohio Excise Tax	190	\$ -	\$ -	\$ -	\$ -	14
15 Amortization of Debt Expense	283	\$ (67,224)	\$ (96,929)	\$ (539,305)	\$ -	15
16 Amortization of Premium on Reacquired Debt	283	\$ (9,628)	\$ (546)	\$ -	\$ -	16
17 Amortization of Rate Case Expense	283	\$ (7,513)	\$ -	\$ -	\$ -	17
18 Def Debits/Reg Assets	283	\$ (549,810)	\$ (1,089,942)	\$ (4,578,660)	\$ -	18
19 Amortization of Hedging Costs/Losses	283	\$ (293,106)	\$ (127,489)	\$ (524,254)	\$ -	19
20 Interest on prepaid OH Excise	283	\$ -	\$ -	\$ -	\$ -	20
21 Pension Expense in Excess of Tax	283	\$ (4,305,890)	\$ (945,185)	\$ (4,570,606)	\$ -	21
22 Cap Interest- CWIP	190	\$ 183,127	\$ 10,780	\$ (12,805)	\$ -	22
23 AFUDC CWIP (non-protected)	282	\$ (1,016,912)	\$ (430,400)	\$ (1,703,582)	\$ -	23
24 Depreciation Related (protected)	282	\$ (102,924,769)	\$ (23,461,574)	\$ (78,660,627)	\$ (95,310)	24
25 Repairs (non-protected)	282	\$ (14,455,798)	\$ (2,907,663)	\$ (17,221,584)	\$ -	25
26 Total		\$ (122,003,215)	\$ (28,193,019)	\$ (105,612,492)	\$ (95,310)	26
27 FERC 190	190	\$ 6,572,714	\$ 1,469,197	\$ 6,063,395	\$ -	27
28 FERC 282	282	\$ (118,397,480)	\$ (26,799,638)	\$ (97,585,794)	\$ (95,310)	28
29 FERC 283	283	\$ (10,178,449)	\$ (2,862,578)	\$ (14,090,094)	\$ -	29
30 Total		\$ (122,003,215)	\$ (28,193,019)	\$ (105,612,492)	\$ (95,310)	30
31 Protected	[Line 24]	\$ (102,924,769)	\$ (23,461,574)	\$ (78,660,627)	\$ (95,310)	31
32 Unprotected	[Line 26 - Line 31]	\$ (19,078,445)	\$ (4,731,444)	\$ (26,951,865)	\$ -	32
33 Total		\$ (122,003,215)	\$ (28,193,019)	\$ (105,612,492)	\$ (95,310)	33

**Vectren South-Electric  
Amortization of Excess Deferred  
As of December 31, 2017**

Amortization		<i>ARAM Defined</i>		<i>10-Years</i>		Total Excess	
Period	Year	Protected	Unprotected	Protected	Unprotected	Deferred	Credit
1	2018	\$ (4,319,444)	\$ (1,907,845)	\$ (4,319,444)	\$ (1,907,845)	\$ (6,227,289)	
2	2019	\$ (4,567,425)	\$ (1,907,845)	\$ (4,567,425)	\$ (1,907,845)	\$ (6,475,270)	
3	2020	\$ (5,143,877)	\$ (1,907,845)	\$ (5,143,877)	\$ (1,907,845)	\$ (7,051,722)	
4	2021	\$ (5,143,734)	\$ (1,907,845)	\$ (5,143,734)	\$ (1,907,845)	\$ (7,051,579)	
5	2022	\$ (5,158,036)	\$ (1,907,845)	\$ (5,158,036)	\$ (1,907,845)	\$ (7,065,880)	
6	2023	\$ (5,289,813)	\$ (1,907,845)	\$ (5,289,813)	\$ (1,907,845)	\$ (7,197,657)	
7	2024	\$ (5,206,906)	\$ (1,907,845)	\$ (5,206,906)	\$ (1,907,845)	\$ (7,114,751)	
8	2025	\$ (5,641,774)	\$ (1,907,845)	\$ (5,641,774)	\$ (1,907,845)	\$ (7,549,618)	
9	2026	\$ (6,019,153)	\$ (1,907,845)	\$ (6,019,153)	\$ (1,907,845)	\$ (7,926,998)	
10	2027	\$ (6,162,894)	\$ (1,907,845)	\$ (6,162,894)	\$ (1,907,845)	\$ (8,070,739)	
11	2028	\$ (6,045,256)	\$ -	\$ (6,045,256)	\$ -	\$ (6,045,256)	
12	2029	\$ (6,147,595)	\$ -	\$ (6,147,595)	\$ -	\$ (6,147,595)	
13	2030	\$ (5,992,820)	\$ -	\$ (5,992,820)	\$ -	\$ (5,992,820)	
14	2031	\$ (5,510,737)	\$ -	\$ (5,510,737)	\$ -	\$ (5,510,737)	
15	2032	\$ (5,206,058)	\$ -	\$ (5,206,058)	\$ -	\$ (5,206,058)	
16	2033	\$ (5,016,421)	\$ -	\$ (5,016,421)	\$ -	\$ (5,016,421)	
17	2034	\$ (4,594,450)	\$ -	\$ (4,594,450)	\$ -	\$ (4,594,450)	
18	2035	\$ (3,832,439)	\$ -	\$ (3,832,439)	\$ -	\$ (3,832,439)	
19	2036	\$ (2,672,320)	\$ -	\$ (2,672,320)	\$ -	\$ (2,672,320)	
20	2037	\$ (1,693,265)	\$ -	\$ (1,693,265)	\$ -	\$ (1,693,265)	
21	2038	\$ (904,945)	\$ -	\$ (904,945)	\$ -	\$ (904,945)	
22	2039	\$ (608,602)	\$ -	\$ (608,602)	\$ -	\$ (608,602)	
23	2040	\$ (427,120)	\$ -	\$ (427,120)	\$ -	\$ (427,120)	
24	2041	\$ (381,539)	\$ -	\$ (381,539)	\$ -	\$ (381,539)	
25	2042	\$ (354,911)	\$ -	\$ (354,911)	\$ -	\$ (354,911)	
26	2043	\$ (349,823)	\$ -	\$ (349,823)	\$ -	\$ (349,823)	
27	2044	\$ (250,808)	\$ -	\$ (250,808)	\$ -	\$ (250,808)	
28	2045	\$ (97,726)	\$ -	\$ (97,726)	\$ -	\$ (97,726)	
29	2046	\$ (72,332)	\$ -	\$ (72,332)	\$ -	\$ (72,332)	
30	2047	\$ (79,959)	\$ -	\$ (79,959)	\$ -	\$ (79,959)	
31	2048	\$ (32,585)	\$ -	\$ (32,585)	\$ -	\$ (32,585)	
32	<b>Total</b>	\$ (102,924,769)	\$ (19,078,445)	\$ (122,003,215)	\$ -	\$ (122,003,215)	
		\$ -	\$ -	\$ -	\$ -	\$ -	

\*\*Amortization amounts per year subject to change pending finalization of Vectren's tax return which will be filed no later than October 15, 2018

**Vectren South-Gas  
Amortization of Excess Deferred  
As of December 31, 2017**

Amortization		ARAM Defined		10-Years		Total Excess	
Period	Year	Protected	Unprotected	Protected	Unprotected	Deferred	Credit
1	2018	\$ (974,118)	\$ (473,144)	\$ (974,118)	\$ (473,144)	\$ (1,447,263)	1
2	2019	\$ (1,035,217)	\$ (473,144)	\$ (1,035,217)	\$ (473,144)	\$ (1,508,362)	2
3	2020	\$ (1,163,504)	\$ (473,144)	\$ (1,163,504)	\$ (473,144)	\$ (1,636,649)	3
4	2021	\$ (1,164,691)	\$ (473,144)	\$ (1,164,691)	\$ (473,144)	\$ (1,637,836)	4
5	2022	\$ (1,168,061)	\$ (473,144)	\$ (1,168,061)	\$ (473,144)	\$ (1,641,205)	5
6	2023	\$ (1,197,247)	\$ (473,144)	\$ (1,197,247)	\$ (473,144)	\$ (1,670,391)	6
7	2024	\$ (1,179,004)	\$ (473,144)	\$ (1,179,004)	\$ (473,144)	\$ (1,652,148)	7
8	2025	\$ (1,274,754)	\$ (473,144)	\$ (1,274,754)	\$ (473,144)	\$ (1,747,899)	8
9	2026	\$ (1,357,810)	\$ (473,144)	\$ (1,357,810)	\$ (473,144)	\$ (1,830,955)	9
10	2027	\$ (1,389,119)	\$ (473,144)	\$ (1,389,119)	\$ (473,144)	\$ (1,862,264)	10
11	2028	\$ (1,363,145)	\$ -	\$ (1,363,145)	\$ -	\$ (1,363,145)	11
12	2029	\$ (1,385,404)	\$ -	\$ (1,385,404)	\$ -	\$ (1,385,404)	12
13	2030	\$ (1,351,212)	\$ -	\$ (1,351,212)	\$ -	\$ (1,351,212)	13
14	2031	\$ (1,245,031)	\$ -	\$ (1,245,031)	\$ -	\$ (1,245,031)	14
15	2032	\$ (1,180,049)	\$ -	\$ (1,180,049)	\$ -	\$ (1,180,049)	15
16	2033	\$ (1,135,116)	\$ -	\$ (1,135,116)	\$ -	\$ (1,135,116)	16
17	2034	\$ (1,036,308)	\$ -	\$ (1,036,308)	\$ -	\$ (1,036,308)	17
18	2035	\$ (866,942)	\$ -	\$ (866,942)	\$ -	\$ (866,942)	18
19	2036	\$ (620,486)	\$ -	\$ (620,486)	\$ -	\$ (620,486)	19
20	2037	\$ (402,455)	\$ -	\$ (402,455)	\$ -	\$ (402,455)	20
21	2038	\$ (222,459)	\$ -	\$ (222,459)	\$ -	\$ (222,459)	21
22	2039	\$ (156,343)	\$ -	\$ (156,343)	\$ -	\$ (156,343)	22
23	2040	\$ (118,289)	\$ -	\$ (118,289)	\$ -	\$ (118,289)	23
24	2041	\$ (110,592)	\$ -	\$ (110,592)	\$ -	\$ (110,592)	24
25	2042	\$ (101,113)	\$ -	\$ (101,113)	\$ -	\$ (101,113)	25
26	2043	\$ (98,861)	\$ -	\$ (98,861)	\$ -	\$ (98,861)	26
27	2044	\$ (69,824)	\$ -	\$ (69,824)	\$ -	\$ (69,824)	27
28	2045	\$ (37,501)	\$ -	\$ (37,501)	\$ -	\$ (37,501)	28
29	2046	\$ (26,721)	\$ -	\$ (26,721)	\$ -	\$ (26,721)	29
30	2047	\$ (23,022)	\$ -	\$ (23,022)	\$ -	\$ (23,022)	30
31	2048	\$ (7,175)	\$ -	\$ (7,175)	\$ -	\$ (7,175)	31
32	<b>Total</b>	<b>\$ (23,461,574)</b>	<b>\$ (4,731,444)</b>	<b>\$ (23,461,574)</b>	<b>\$ (4,731,444)</b>	<b>\$ (28,193,019)</b>	32
		\$ -	\$ -	\$ -	\$ -	\$ -	

\*\*Amortization amounts per year subject to change pending finalization of Vectren's tax return which will be filed no later than October 15, 2018

**Vectren North  
Amortization of Excess Deferred  
As of December 31, 2017**

Amortization		<i>ARAM Defined</i>		<i>10-Years</i>		Total Excess	
Period	Year	Protected	Unprotected	Protected	Unprotected	Deferred	Credit
1	2018	\$ (3,337,025)	\$ (2,695,186)	\$ (3,337,025)	\$ (2,695,186)	\$ (6,032,211)	
2	2019	\$ (4,013,241)	\$ (2,695,186)	\$ (4,013,241)	\$ (2,695,186)	\$ (6,708,428)	
3	2020	\$ (4,839,169)	\$ (2,695,186)	\$ (4,839,169)	\$ (2,695,186)	\$ (7,534,356)	
4	2021	\$ (4,960,346)	\$ (2,695,186)	\$ (4,960,346)	\$ (2,695,186)	\$ (7,655,532)	
5	2022	\$ (5,050,134)	\$ (2,695,186)	\$ (5,050,134)	\$ (2,695,186)	\$ (7,745,321)	
6	2023	\$ (5,049,513)	\$ (2,695,186)	\$ (5,049,513)	\$ (2,695,186)	\$ (7,744,700)	
7	2024	\$ (4,990,671)	\$ (2,695,186)	\$ (4,990,671)	\$ (2,695,186)	\$ (7,685,858)	
8	2025	\$ (5,009,832)	\$ (2,695,186)	\$ (5,009,832)	\$ (2,695,186)	\$ (7,705,019)	
9	2026	\$ (4,898,128)	\$ (2,695,186)	\$ (4,898,128)	\$ (2,695,186)	\$ (7,593,314)	
10	2027	\$ (4,710,970)	\$ (2,695,186)	\$ (4,710,970)	\$ (2,695,186)	\$ (7,406,157)	
11	2028	\$ (4,477,342)	\$ -	\$ (4,477,342)	\$ -	\$ (4,477,342)	
12	2029	\$ (4,375,416)	\$ -	\$ (4,375,416)	\$ -	\$ (4,375,416)	
13	2030	\$ (4,203,600)	\$ -	\$ (4,203,600)	\$ -	\$ (4,203,600)	
14	2031	\$ (3,746,550)	\$ -	\$ (3,746,550)	\$ -	\$ (3,746,550)	
15	2032	\$ (3,322,471)	\$ -	\$ (3,322,471)	\$ -	\$ (3,322,471)	
16	2033	\$ (3,215,544)	\$ -	\$ (3,215,544)	\$ -	\$ (3,215,544)	
17	2034	\$ (2,937,752)	\$ -	\$ (2,937,752)	\$ -	\$ (2,937,752)	
18	2035	\$ (2,369,956)	\$ -	\$ (2,369,956)	\$ -	\$ (2,369,956)	
19	2036	\$ (1,524,958)	\$ -	\$ (1,524,958)	\$ -	\$ (1,524,958)	
20	2037	\$ (439,799)	\$ -	\$ (439,799)	\$ -	\$ (439,799)	
21	2038	\$ (203,604)	\$ -	\$ (203,604)	\$ -	\$ (203,604)	
22	2039	\$ (165,870)	\$ -	\$ (165,870)	\$ -	\$ (165,870)	
23	2040	\$ (137,409)	\$ -	\$ (137,409)	\$ -	\$ (137,409)	
24	2041	\$ (138,628)	\$ -	\$ (138,628)	\$ -	\$ (138,628)	
25	2042	\$ (94,874)	\$ -	\$ (94,874)	\$ -	\$ (94,874)	
26	2043	\$ (116,395)	\$ -	\$ (116,395)	\$ -	\$ (116,395)	
27	2044	\$ (104,238)	\$ -	\$ (104,238)	\$ -	\$ (104,238)	
28	2045	\$ (82,907)	\$ -	\$ (82,907)	\$ -	\$ (82,907)	
29	2046	\$ (78,798)	\$ -	\$ (78,798)	\$ -	\$ (78,798)	
30	2047	\$ (65,488)	\$ -	\$ (65,488)	\$ -	\$ (65,488)	
31	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
32	<b>Total</b>	<b>\$ (78,660,627)</b>	<b>\$ (26,951,865)</b>	<b>\$ (78,660,627)</b>	<b>\$ (26,951,865)</b>	<b>\$ (105,612,492)</b>	
		\$ -	\$ -	\$ -	\$ -	\$ -	

\*\*Amortization amounts per year subject to change pending finalization of Vectren's tax return which will be filed no later than October 15, 2018

**Ohio Valley Hub  
Amortization of Excess Deferred  
As of December 31, 2017**

Amortization		<i>ARAM Defined</i>		<i>10-Years</i>		Total Excess		
Period		Protected		Unprotected		Deferred Credit		
Year								
1	2018	\$	-	\$	-	\$	-	1
2	2019	\$	-	\$	-	\$	-	2
3	2020	\$	-	\$	-	\$	-	3
4	2021	\$	-	\$	-	\$	-	4
5	2022	\$	-	\$	-	\$	-	5
6	2023	\$	-	\$	-	\$	-	6
7	2024	\$	-	\$	-	\$	-	7
8	2025	\$	-	\$	-	\$	-	8
9	2026	\$	-	\$	-	\$	-	9
10	2027	\$	-	\$	-	\$	-	10
11	2028	\$	-	\$	-	\$	-	11
12	2029	\$	-	\$	-	\$	-	12
13	2030	\$	-	\$	-	\$	-	13
14	2031	\$	-	\$	-	\$	-	14
15	2032	\$	-	\$	-	\$	-	15
16	2033	\$	(13,616)	\$	-	\$	(13,616)	16
17	2034	\$	(13,616)	\$	-	\$	(13,616)	17
18	2035	\$	(13,616)	\$	-	\$	(13,616)	18
19	2036	\$	(13,616)	\$	-	\$	(13,616)	19
20	2037	\$	(13,616)	\$	-	\$	(13,616)	20
21	2038	\$	(13,616)	\$	-	\$	(13,616)	21
22	2039	\$	(13,616)	\$	-	\$	(13,616)	22
23	2040	\$	-	\$	-	\$	-	23
24	2041	\$	-	\$	-	\$	-	24
25	2042	\$	-	\$	-	\$	-	25
26	2043	\$	-	\$	-	\$	-	26
27	2044	\$	-	\$	-	\$	-	27
28	2045	\$	-	\$	-	\$	-	28
29	2046	\$	-	\$	-	\$	-	29
30	2047	\$	-	\$	-	\$	-	30
31	2048	\$	-	\$	-	\$	-	31
32	<b>Total</b>	\$	<b>(95,310)</b>	\$	<b>-</b>	\$	<b>(95,310)</b>	32
		\$	-	\$	-	\$	-	

\*\*Amortization amounts per year subject to change pending finalization of Vectren's tax return which will be filed no later than October 15, 2018



Vectren Corporation  
P.O. Box 209  
Evansville, Indiana 47702-0209

May 11, 2018

Ms. Mary M. Becerra  
Secretary to the Commission  
Indiana Utility Regulatory Commission  
PNC Center  
101 W. Washington Street – Suite 1500 East  
Indianapolis, IN 46204

RE: Thirty Day Filing for Vectren North Pursuant to Cause No. 45032 – REVISED 50170

Dear Ms. Becerra:

This revised filing is being made on behalf of Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc. (“Vectren North” or “the Company”) under the Commission’s Thirty-Day Administrative Filing Procedures and Guidelines (“Guidelines”), in accordance with the Indiana Utility Regulatory Commission’s (the “Commission”) February 16, 2018 Order in Cause No. 45032 (“Tax Reform Order”), to request approval of the following modifications to the Vectren North Tariff for Gas Service to adjust base rates for the reduction in the Federal Income Tax Rate:

1. Rate 210 – Residential Sales Service (Sheet No. 10, Page 1)
2. Rate 220 – General Sales Service (Sheet No. 12, Page 1)
3. Rate 225 – School/Government Transportation Service (Sheet No. 13, Page 1)
4. Rate 240 – Interruptible Sales Service (Sheet No. 15, Page 1)
5. Rate 245 – Large General Transportation Service (Sheet No. 16, Page 1)
6. Rate 260 – Large Volume Transportation Service (Sheet No. 17, Page 1)

Vectren North has summarized its proposal with the Attachment to this request. In addition, Vectren North has included support for its calculations as exhibits, summarized as follows:

- Attachment 1 – summary of Vectren’s proposal related to Vectren North and Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana (Vectren South-Electric and Vectren South-Gas).
- Exhibit A – proposed adjusted base rates and charges, reflecting the reduction in the federal income tax rate.
- Exhibit B – calculation of the required reduction to revenue as a result of the reduction in the federal income tax rate. Information per Cause No. 43298, Vectren North’s most recent gas base rate case.
- Exhibit C – calculation of the required rate reduction as a result of the change in the federal income tax rate. Information per Cause No. 43298.
- Exhibit D – Redline of current Vectren North Gas Tariff.
- Exhibit E – Clean version of proposed Vectren North Gas Tariff.

This filing is an allowable request under the Guidelines because it is a filing required to be submitted by the Commission in the Tax Reform Order. See 170 IAC 1-6-3(8).

Vectren North affirms that a notice regarding the filing in the form attached hereto was published on March 29, 2018 in the *Indianapolis Star*, a newspaper of general circulation in the Indianapolis metro area, where the largest number of Vectren North's customers is located. Vectren North also affirms that the notice has been posted on its website. Vectren North does not have a local customer service office in which to post the notice.

Any questions concerning this submission should be directed to J. Cas Swiz, whose contact information is as follows:

J. Cas Swiz  
Director, Rates & Regulatory Analysis  
One Vectren Square  
Evansville, IN 47708  
Tel: 812-491-4033  
Email: [jcswiz@vectren.com](mailto:jcswiz@vectren.com)

The proposed tariff sheets will reflect an effective date consistent with the Commission's approval thereof.

Upon approval of the enclosed tariff sheets, please return one (1) file marked and approved copy of the tariff sheets to me for our files.

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

Sincerely,



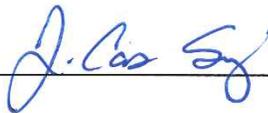
J. Cas Swiz

Enclosures

CC:  
William Fine, Office of Utility Consumer Counselor  
Todd Richardson, Lewis & Kappes, P.C.  
Robert Heidorn  
Jason Stephenson  
Scott Albertson

VERIFICATION

I, J. Cas Swiz, Director, Rates & Regulatory Analysis for Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc. (Vectren North), affirm under penalties of perjury that, in addition to the attached schedules, the foregoing representations concerning the notice attached hereto are true and correct to the best of my knowledge, information, and belief. The attached notice was published in a newspaper of general circulation encompassing the highest number of the utility's customers affected by the enclosed filing. The attached notice was also published on the Vectren.com website.



J. Cas Swiz

Date: 5/11/18

Vectren Utilities' Thirty Day Filing To Reflect Rate Modifications Due To The Tax Act

Respondents Southern Indiana Gas and Electric, Inc. d/b/a Vectren Energy Delivery of Indiana ("Vectren South"), consisting of separate gas and electric utilities, and Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana ("Vectren North") (the three utilities together, the "Vectren Utilities"), in response to the February 16, 2018 order in Cause No. 45032 initiated by the Indiana Utility Regulatory Commission (the "Commission") to investigate the impacts on existing utility rates from the Tax Cuts and Jobs Act of 2017 (the "Tax Act"), hereby state as follows:

Introduction

The Commission has initiated this investigation for the purpose of determining customer rate impacts arising from the Tax Act and to establish an expedient process to reflect such impacts in customer rates. At the same time, the Commission has acknowledged the potential differences between specific utility rates and circumstances, as well as the presence of more complicated tax issues, some of which may require use of a subdocket proceeding with evidence, or use of a second phase proceeding to allow submission of evidence and additional time to fully consider such issues.

As a first step, the Commission has required all Respondents to file tariffs reflecting the impact of the Tax Act on base rates as a result of the reduction in the federal income tax rate from 35% to 21%. Such tariffs are to be presented, at least initially, in a Thirty-Day Administrative filing submitted on March 25 (or the next business day being the 26<sup>th</sup>).<sup>1</sup>

The Vectren Utilities' Filing

The Vectren Utilities have reviewed the impacts of the Tax Act on both base rates and on excess accumulated deferred income taxes ("Excess Deferred Taxes") and are prepared to resolve all tax issues within these proceedings. The Vectren Utilities' Thirty Day filing, made separately for each individual utility, proposes rate changes to accomplish the flow back of tax benefits to customers in a reasonable manner that can commence in the near term. In addition, the Vectren Utilities propose a subdocket proceeding to establish a reasonable method for providing the benefits related to Excess Deferred Taxes over an appropriate period.

Beginning January 1, 2018, the Vectren Utilities have accrued the impact of the Tax Act on base rates. The flow back of this accrued amount will be addressed within the subdocket proceeding.

A. Base Rate Reduction.

The Vectren Utilities have followed the principle that all customers should benefit from the reduction of the federal tax rate as provided for in the Tax Act. Consistent with the Cost of Service study completed and approved for Vectren South-Electric within its last base rate case, the reduction in federal income tax expense has been allocated to each individual Rate Schedule using the percentage of taxable income within the Cost of Service Study. Schedules supporting this calculation are included within the thirty-day filing.

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<sup>1</sup> Utility Rates are set based on evidence and after opportunity for a hearing. To assure due process, consistency and fairness, this ratemaking requirement should apply in all rate change contexts. However, in this limited circumstance given the universal tax decrease and shared interest in providing benefits to customers, the Vectren Utilities are amenable to proceeding using the expedited framework provided by the Commission, as further discussed herein.

In Vectren North's last base rate case proceeding, Cause No. 43298, a Stipulation and Settlement Agreement entered into by Vectren North and other intervening parties specifically required that the agreed upon increase in non-tracker revenue be allocated on an "across-the-board basis."<sup>2</sup> As such, Vectren North does not have an approved Cost of Service Study that can be used to determine the taxable income allocation. The schedules presented for Vectren North reflect an across-the-board allocation of the reduction in federal income tax expense, to be consistent with the Order in Cause No. 43298.

In Vectren South-Gas's last base rate case proceeding, Cause No. 43112, a Stipulation and Settlement Agreement entered into by Vectren South-Gas and other intervening parties specifically required that the agreed upon increase in non-tracker revenue be allocated on an "approximate across-the-board, gross margin basis."<sup>3</sup> As such, Vectren South-Gas does not have an approved Cost of Service Study that can be used to determine the taxable income allocation. The schedules presented for Vectren South-Gas reflect an across-the-board allocation of the reduction in federal income tax expense, to be consistent with the Order in Cause No. 43112.

Each of the Vectren Utilities, at the time of the last base rate case, served one or more large customers per the terms of Commission approved special contracts. Within each respective Cost of Service Study, these customers were excluded from the allocation of costs, with the total special contract revenues credited against the overall cost of service-defined revenue requirement for each rate schedule. This treatment was also utilized in Vectren North and Vectren South-Gas's approved Stipulation and Settlement Agreement. As a result of the special contract arrangement and treatment within the Cost of Service Study, these customers would not receive a change in their respective contract rates; however, as part of the negotiated contract rate, it is understood that these customers paid a respective share of the Vectren Utilities' federal income tax expense.

The Vectren Utilities propose that the reductions in the rates and charges as a result of the Tax Act should also apply to these special contract customers. As such, the allocated reductions assigned to each Rate Schedule are offset by the amount of the Tax Act reductions attributed to the special contract customers, allocated based on the rate case margin (revenue less gas or fuel costs) from the last base rate case. The Vectren Utilities have calculated these special contract reductions by maintaining the currently approved contract discount off of the applicable tariff rate. In this manner all customers benefit from the Tax Act; absent such an equitable approach the contract customers would essentially lose some or all of the benefit of their negotiated rate reduction. There is no reasonable basis to exclude them from this refund.

Finally, each of the Vectren Utilities has rates and charges designed in various ways to recover the cost of service from each Rate Schedule. Income Taxes are not specifically identified as a component assigned to any particular charge. The Vectren Utilities have designed the reductions to the rates and charges as a result of the Tax Act to mirror how current base rates recover the revenue requirement. For example, a Rate Schedule that would have 25% of its revenue requirement recovered in an energy or throughput charge and 75% recovered in a demand charge would have its allocated share of the Tax Act reductions reflected in rates in this same 25% / 75% ratio.

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<sup>2</sup> Order in Cause No. 43298 (February 13, 2008), page 9, Paragraph A.

<sup>3</sup> Order in Cause No. 43112 (August 1, 2007), page 16, Paragraph A.

The Vectren Utilities note that these assumptions and impacts reflect changes to revenue requirements approved in each of the respective rate cases, some as far back as August 2007. Many factors have changed in the operation of the Vectren Utilities since these rates were approved. The approach utilized to reflect the reductions to currently approved rates is based upon the information in place at the time of the original Orders, and Vectren expects that adjustments to these assumptions will be necessary within each utility's next base rate case proceeding.

**B. Other Non-Base Rate Mechanisms.**

In addition to the base rates and charges, each of the Vectren Utilities has currently approved adjustment mechanisms which are also impacted by the Tax Act. As an example, for Vectren South-Gas and Vectren North, the currently approved Compliance and System Improvement Adjustment ("CSIA") includes a pre-tax rate of return which is based on a 35% federal income tax rate. The Vectren Utilities propose to address these changes in each individual mechanism filing, ensuring that any future projected recoverable costs impacted by the Tax Act are adjusted and any variances attributed to the Tax Act effective January 1, 2018 be included for reconciliation in each individual mechanism. For those that are not affected, the Vectren Utilities commit to state definitively in the next mechanism filing that it has evaluated the impacts of the Tax Act on the mechanism and determined that no adjustments are required.

**Conclusion**

The Vectren Utilities have proposed reasonable approaches to the flow through of Tax Act benefits to customers, using an expedited approach. The Vectren Utilities have worked with the various parties to address issues regarding the treatment of Excess Deferred Taxes and the accrued liability starting January 1, 2018, and will address this proposal as part of its subdocket proceeding.

**LEGAL NOTICE**

Notice is hereby given that on March 26, 2018, Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc. (“Vectren North”) will file, in accordance with the Indiana Utility Regulatory Commission’s (the “Commission”) February 16, 2018 Order in Cause No. 45032, a request for approval to modify Vectren North Tariff for Gas Service to (1) adjust base rates for the reduction in the Federal Income Tax Rate, and (2) include in applicable Adjustments Appendix L – Excess Deferred Tax Adjustment (“EDTA”). Customers served under the following Rate Schedules will be subject to adjustments to approved rates: Rate 210 – Residential Sales Service, Rate 220 – General Sales Service, Rate 225 – School/Government Transportation Service, Rate 240 – Interruptible Sales Service, Rate 245 – Large General Transportation Service, and Rate 260 – Large Volume Transportation Service.

Vectren North anticipates approval of the filing in May 2018, but no sooner than 30 days after receipt of the filing by the Commission. Objections to the filing should be made in writing addressed to:

Mary M. Becerra  
Secretary to the Commission  
Indiana Utility Regulatory Commission  
PNC Center  
101 W. Washington Street, Suite 1500 East  
Indianapolis, Indiana 46204

William Fine  
Indiana Utility Consumer Counselor  
Indiana Office of Utility Consumer Counselor  
PNC Center  
115 W. Washington St., Suite 1500 South  
Indianapolis, Indiana 46204

Scott E. Albertson  
Vice President, Regulatory Affairs and Gas Supply  
VECTREN UTILITY HOLDINGS, INC.



A service of the Hoosier State Press Association, established 1933

## PUBLISHER'S CLAIM + TEARSHEET + INVOICE

Newspaper: The Indianapolis Star  
Address: 130 S. Meridian  
City, State, ZIP: Indianapolis, IN 46225  
County: Marion  
Customer: Regulatory Affairs

Order/invoice number: Tax Act Changes Vectren North  
Publication date(s): 3/29/2018  
Total amount of claim: \$65.73  
Admin Fee: \$6.58  
Total Charge: \$72.31

### PREPAID

**LEGAL NOTICE**

Notice is hereby given that on or about March 30, 2018 and pursuant to the Order issued by the Indiana Utility Regulatory Commission in Cause Nos. 42943 and 42046 dated December 1, 2016, Cause No. 44019 dated August 18, 2011 and Cause No. 44598 dated September 9, 2015, Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc. ("Vectren North") will file a request for approval of an update to its Energy Efficiency Rider, including the Energy Efficiency Funding Component and the Sales Reconciliation Component, in Appendix I of Vectren North's Tariff for Gas Service. The Energy Efficiency Rider is applicable to residential and commercial customers in Vectren North's service area receiving service under rate schedules 210, 220 and 225. Vectren North anticipates approval of the filing by May 2, 2018 but no sooner than 30 days after receipt of the filing by the Commission. Objections to the filing should be made in writing addressed to:

**Mary M. Becerra**  
 Secretary to the Commission  
 Indiana Utility Regulatory Commission  
 PNC Center  
 101 W. Washington Street, Suite 1500 East  
 Indianapolis, Indiana 46204

**William Fine**  
 Indiana Utility Consumer Counselor  
 Indiana Office of Utility Consumer Counselor  
 PNC Center  
 115 W. Washington St., Suite 1500 South  
 Indianapolis, Indiana 46204

**Scott E. Albertson**  
 Vice President, Regulatory Affairs and Gas Supply  
 VECTREN UTILITY HOLDINGS, INC.

(5 - 3/29/18 - 0002824153) hspaxlp

I hereby certify publication of this notice on the above date(s)

*Stephen A. Key*  
Signature

Executive director and general counsel,  
Hoosier State Press Association  
Title

3/29/2018  
Date

**Vectren North**  
**Federal Tax Reform Adjustments**  
**Cause No. 45032**

**Exhibit A – Vectren North Base Rate Changes (2 pages)**

**Exhibit B – Vectren North Revenue Requirement from Cause No. 43298 (2 pages)**

**Exhibit C – Vectren North Base Rate Cost Allocations from Cause No. 43298 (2 pages)**

**Exhibit D – Vectren North Tariff – Redline (6 pages)**

**Exhibit E – Vectren North Tariff – Clean (6 pages)**



**Vectren North**  
**Federal Tax Reform Rate Adjustments**  
**Base Rates**

	Throughput (Therms)	Existing Rates	Amounts	Percents	Reduction	Rate Reduction
30 Residential Sales Service - Rate 210						
31     Distribution Charge - First 45 Therms	199,874,621	\$ 0.2644	\$ 52,846,850	54%	\$ (4,479,476)	\$ (0.0224)
32     Distribution Charge - Over 45 Therms	240,544,415	\$ 0.1853	\$ 44,572,880	46%	\$ (3,778,147)	\$ (0.0157)
33					\$ (8,257,623)	
34 General Service - Rate 220/225						
35     Distribution Charge - First 500 Therms	90,235,822	\$ 0.1740	\$ 15,701,033	49%	\$ (1,178,421)	\$ (0.0131)
36     Distribution Charge - Over 500 Therms	104,778,914	\$ 0.1538	\$ 16,114,997	51%	\$ (1,209,491)	\$ (0.0115)
37					\$ (2,387,912)	
38 Interruptible Sales Service - Rate 240						
39     Distribution Charge - First 2,500 Therms	1,534,463	\$ 0.1499	\$ 230,016	33%	\$ (14,877)	\$ (0.0097)
40     Distribution Charge - Over 2,500 Therms	7,565,438	\$ 0.0617	\$ 466,788	67%	\$ (30,191)	\$ (0.0040)
41					\$ (45,068)	
42 General Transportation Service - Rate 245						
43     Distribution Charge - First 2,500 Therms	14,461,065	\$ 0.1710	\$ 2,472,842	35%	\$ (146,346)	\$ (0.0101)
44     Distribution Charge - Over 2,500 Therms	58,553,030	\$ 0.0775	\$ 4,537,860	65%	\$ (268,556)	\$ (0.0046)
45					\$ (414,902)	
46 Large Volume Transportation Service - Rate 260						
47     Distribution Charge - First 50,000 therms	87,343,444	\$ 0.0560	\$ 4,891,233	49%	\$ (298,146)	\$ (0.0034)
48     Distribution Charge - Next 200,000 therms	108,122,502	\$ 0.0440	\$ 4,757,390	47%	\$ (289,988)	\$ (0.0027)
49     Distribution Charge - Over 250,000 therms	13,206,770	\$ 0.0293	\$ 386,958	4%	\$ (23,587)	\$ (0.0018)
50					\$ (611,721)	

**Vectren North**  
**Cause No. 43298**  
**Federal Tax Reform - Base Rate Adjustment**

	Cause No. 43298		Adjusted		Tax Rate		Rate Case	
	Rate Case		Rate Case		Adjustments		Revised	
	Original	Proposed Rates						
1 Revenue	\$ 841,416,888	\$ 841,416,888	\$	841,416,888	\$	(11,969,652)	\$	829,447,236
2 Cost of Sales	\$ 578,652,382	\$ 578,652,382	\$	578,652,382	\$		\$	578,652,382
3 Total O&M Expense	\$ 101,765,753	\$ 101,765,753	\$	101,765,753	\$	(120,893)	\$	101,644,860
4 Depreciation and Amortization	\$ 50,496,658	\$ 50,496,658	\$	50,496,658	\$		\$	50,496,658
5 Revenue Taxes	\$ 11,673,804	\$ 11,673,804	\$	11,673,804	\$	(166,067)	\$	11,507,737
6 Property Taxes	\$ 10,117,719	\$ 10,117,719	\$	10,117,719	\$		\$	10,117,719
7 Interest Expense	\$ 22,036,124	\$ 22,036,124	\$	22,036,124	\$		\$	22,036,124
8 Total Income Taxes	\$ 26,882,598	\$ 18,448,916	\$	18,448,916	\$	(3,249,009)	\$	15,199,907
9 <b>Net Income - Booked</b>	<b>\$ 39,791,850</b>	<b>\$ 48,225,532</b>	<b>\$</b>	<b>48,225,532</b>	<b>\$</b>	<b>(8,433,682)</b>	<b>\$</b>	<b>39,791,850</b>
10 <b>Net Operating Income</b>	<b>\$ 61,827,974</b>	<b>\$ 70,261,656</b>	<b>\$</b>	<b>70,261,656</b>	<b>\$</b>	<b>(8,433,682)</b>	<b>\$</b>	<b>61,827,974</b>
11 NOI Excess above Authorized			\$	(8,433,682)				
12 Revenue Conversion Factor	57.97%			70.46%				
13 Required Reduction to Revenue			\$	(11,969,652)				
14 <b>State Tax Calculation:</b>								
15 Revenue	\$ 841,416,888	\$ 841,416,888	\$	841,416,888	\$		\$	829,447,236
16 Cost of Sales	\$ 578,652,382	\$ 578,652,382	\$	578,652,382	\$		\$	578,652,382
17 Total O&M Expense	\$ 101,765,753	\$ 101,765,753	\$	101,765,753	\$		\$	101,644,860
18 Depreciation and Amortization	\$ 50,496,658	\$ 50,496,658	\$	50,496,658	\$		\$	50,496,658
19 Property Taxes	\$ 10,117,719	\$ 10,117,719	\$	10,117,719	\$		\$	10,117,719
20 Interest Expense	\$ 22,036,124	\$ 22,036,124	\$	22,036,124	\$		\$	22,036,124
21 Pre-Deductions	\$ 78,348,252	\$ 78,348,252	\$	78,348,252	\$		\$	66,499,494
22 Permanent Differences	\$ 571,846	\$ 571,846	\$	571,846	\$		\$	571,846
23 State Taxable Income	\$ 78,920,098	\$ 78,920,098	\$	78,920,098	\$		\$	67,071,340
24 State Tax Rate	8.50%	8.50%						8.50%
25 Calculated State Taxes	\$ 6,708,208	\$ 6,708,208	\$	6,708,208	\$		\$	5,701,064
26 Permanent Credit	\$ 223,630	\$ 223,630	\$	223,630	\$		\$	223,630
27 State Taxes in Base Rates	\$ 6,931,838	\$ 6,931,838	\$	6,931,838	\$		\$	5,924,694
28 State Taxable Income	\$ 78,920,098	\$ 78,920,098	\$	78,920,098	\$		\$	67,071,340
29 Calculation Exclusion	\$ -	\$ -	\$	-	\$		\$	-
30 Kentucky Taxable Income	\$ 78,920,098	\$ 78,920,098	\$	78,920,098	\$		\$	67,071,340
31 Kentucky State Tax Rate	0.000000%	0.000000%						0.000000%
32 Kentucky State Tax	\$ -	\$ -	\$	-	\$		\$	-
33 <b>Federal Income Tax Calculation:</b>								
34 Revenue	\$ 841,416,888	\$ 841,416,888	\$	841,416,888	\$		\$	829,447,236
35 Cost of Sales	\$ 578,652,382	\$ 578,652,382	\$	578,652,382	\$		\$	578,652,382
36 Total O&M Expense	\$ 101,765,753	\$ 101,765,753	\$	101,765,753	\$		\$	101,644,860
37 Depreciation and Amortization	\$ 50,496,658	\$ 50,496,658	\$	50,496,658	\$		\$	50,496,658
38 Property Taxes	\$ 10,117,719	\$ 10,117,719	\$	10,117,719	\$		\$	10,117,719
39 Interest Expense	\$ 22,036,124	\$ 22,036,124	\$	22,036,124	\$		\$	22,036,124
40 Revenue Taxes	\$ 11,673,804	\$ 11,673,804	\$	11,673,804	\$		\$	11,507,737
41 State Income Taxes	\$ 6,708,208	\$ 6,708,208	\$	6,708,208	\$		\$	5,701,064
42 Pre-Deductions	\$ 59,966,240	\$ 59,966,240	\$	59,966,240	\$		\$	49,290,693
43 Permanent Differences	\$ 274,346	\$ 274,346	\$	274,346	\$		\$	274,346
44 Federal Taxable Income	\$ 60,240,586	\$ 60,240,586	\$	60,240,586	\$		\$	49,565,039
45 Federal Tax Rate	35.00%	21.00%						21.00%
46 Calculated Federal Taxes	\$ 21,084,205	\$ 12,650,523	\$	12,650,523	\$		\$	10,408,658
47 Permanent Credit	\$ (1,133,445)	\$ (1,133,445)	\$	(1,133,445)	\$		\$	(1,133,445)
48 Federal Taxes in Base Rates	\$ 19,950,760	\$ 11,517,078	\$	11,517,078	\$		\$	9,275,213
49 Total Income Taxes	\$ 26,882,598	\$ 18,448,916	\$	18,448,916	\$		\$	15,199,907
50 Per Rate Case	\$ 26,882,598							
51 Difference	\$ 0							

**Vectren North**  
**Cause No. 43298**  
**Federal Tax Reform - Base Rate Adjustment**

1	<b>Revenue Conversion Factor:</b>				52
2	One	1.000000	1.000000		53
3	Less: IURC Fee	0.001100	0.001100		54
4	Less: Bad Debt	0.009000	0.009000		55
5	One Less IURC Fee and IURT	<u>0.989900</u>	<u>0.989900</u>		56
6	One	1.000000	1.000000		57
7	Less: Bad Debt	0.009000	0.009000		58
8	Taxable Adjusted IURT	<u>0.991000</u>	<u>0.991000</u>		59
9	IURT Rate	<u>0.014000</u>	<u>0.014000</u>		60
10	Adjusted IURT	<u>0.013874</u>	<u>0.013874</u>		61
11	One	1.000000	1.000000		62
12	Less: Bad Debt	0.009000	0.009000		63
13	Less: IURC Fee	0.001100	0.001100		64
14	Taxable Adjusted Gross Income Tax	<u>0.989900</u>	<u>0.989900</u>		65
15	Adjusted Gross Income Tax Rate	<u>0.085000</u>	<u>0.085000</u>		66
16	Adjusted Gross Income Tax	<u>0.084142</u>	<u>0.084142</u>		67
17	One	1.000000	1.000000		68
18	Less: Federal Income Tax Rate	<u>0.350000</u>	<u>0.210000</u>		69
19	One Less Federal Income Tax Rate	<u>0.650000</u>	<u>0.790000</u>		70
20	Effective Incremental Revenue/NOI Conversion Factor	<u><u>57.97%</u></u>	<u><u>70.46%</u></u>		71



Vectren North  
Cost of Service Study Workpapers  
Cause No. 43298

Workpapers to Exhibit C

	Residential Sales (Rate 210)	General Sales (Rate 220)	School Transportation (Rate 225)	Interruptible Sales (Rate 240)	Large General Transportation (Rate 245)	Large Volume Transportation (Rate 260)
[1] Total Throughput (Therms)	440,419,036	188,292,689	6,722,047	9,099,901	73,014,095	208,672,615
<b>TOTAL</b>	<b>926,220,383</b>					
[2] Margin without Gas Costs	\$ 165,779,468	\$ 46,498,094	\$ 1,441,467	\$ 904,785	\$ 8,329,554	\$ 12,280,867
[3] Miscellaneous Revenues	\$ 14,050,390					
[4] Gas Cost Related IUR T	\$ 8,934,985					
[5] PSA Revenues	\$ 896,964					
[6] EEFC Revenues	\$ 3,647,933					
[7] Total Margin without Gas Costs	<b>\$ 262,764,507</b>					

Source: IURC Cause No. 43298 - Tariff Sheet Compliance Filing - 2/2/2011.

Indiana Gas Company, Inc. D/B/A \_\_\_\_\_ Sheet No. 10  
Vectren Energy Delivery of Indiana, Inc. (Vectren North) ~~Third~~ Revised Page 1 of 1  
Tariff for Gas Service \_\_\_\_\_ Cancels ~~Second~~ Revised Page 1 of 1  
I.U.R.C. No. G-19

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## **RATE 210** **RESIDENTIAL SALES SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable only to Residential Customers.

### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATES AND CHARGES**

The monthly Rates and Charges for Sales Service hereunder shall be:

#### **Customer Facilities Charge -**

\$11.25 per meter

#### **Distribution Charge -**

First 45 therms @ \$0.2~~420~~ per therm  
Over 45 therms @ \$0.1~~696~~ per therm

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#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge -**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges -**

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

### **TERMS AND CONDITIONS**

Gas Service under this Rate Schedule shall be subject to Company's General Terms and Conditions and the Commission's Regulations.

Effective: ▼

Deleted: September 9, 2014

Indiana Gas Company, Inc. D/B/A \_\_\_\_\_ Sheet No. 12  
Vectren Energy Delivery of Indiana, Inc. (Vectren North) \_\_\_\_\_ ~~Third~~ Revised Page 1 of 2  
Tariff for Gas Service \_\_\_\_\_ Cancels ~~Second~~ Revised Page 1 of 2  
I.U.R.C. No. G-19

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## **RATE 220** **GENERAL SALES SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer, electing service hereunder, whose Annual Usage is less than 500,000 therms and whose Maximum Daily Usage is less than 15,000 therms.

### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATES AND CHARGES**

The monthly Rates and Charges for Sales Service hereunder shall be:

#### **Customer Facilities Charge -**

- Group 1: \$17.00
- Group 2: \$46.00
- Group 3: \$93.00

#### **Distribution Charge -**

- First 500 therms @ \$0.1609 per therm
- Over 500 therms @ \$0.1423 per therm

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#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge –**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges –**

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

### **CONTRACT**

For Customers with Annual Usage greater than 250,000 therms, Customer shall enter into a written contract which specifies the hourly and daily maximum gas requirements of Customer and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation

Effective: ▼

Deleted: September 9, 2014

Indiana Gas Company, Inc. D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren North)  
Tariff for Gas Service  
I.U.R.C. No. G-19

Sheet No. 13  
Fourth, Revised Page 1 of 3  
Cancels Third, Revised Page 1 of 3

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## **RATE 225** **SCHOOL/GOVERNMENT TRANSPORTATION SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

### **APPLICABILITY**

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

- 1) whose Annual Usage is less than 50,000 therms and
- 2) for which payment of rates and charges to Company is the responsibility of an Educational Institution or Government Entity, which elects service hereunder.

### **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.

### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

#### **Customer Facilities Charge –**

- Group 1: \$17.00
- Group 2: \$46.00
- Group 3: \$93.00

#### **Distribution Charge -**

- First 500 therms @ \$0.1609 per therm
- Over 500 therms @ \$0.1423 per therm

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#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Related Charges –**

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.

Effective: ▼

Deleted: September 9, 2014

Indiana Gas Company, Inc. D/B/A \_\_\_\_\_ Sheet No. 15  
Vectren Energy Delivery of Indiana, Inc. (Vectren North) \_\_\_\_\_ Third Revised Page 1 of 2  
Tariff for Gas Service \_\_\_\_\_ Cancels Second Revised Page 1 of 2  
I.U.R.C. No. G-19

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**RATE 240**  
**INTERRUPTIBLE SALES SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

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

1. has an Annual Usage of less than 500,000 therms, and
2. has a Maximum Daily Usage of less than 15,000 therms, and
3. complies with the Alternate Fuel Capability Requirement of this Rate Schedule, and
4. enters 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 Interruptible Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

**RATES AND CHARGES**

The monthly Rates and Charges for Sales Service hereunder shall be:

**Customer Facilities Charge -**  
\$175.00 per customer

**Distribution Charge -**  
First 2500 therms @ \$0.1402 per therm  
Over 2500 therms @ \$0.0577 per therm

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**Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

**Minimum Monthly Charge -**

The Minimum Monthly Charge shall be Customer Facilities Charge.

**Other Charges -**

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

**CONTRACT**

Customer shall enter into a written contract which specifies the hourly and daily maximum gas requirements of Customer and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation by either party after written notice submitted not less than ninety days prior to the end of the initial term or any succeeding annual term. However, in no event shall the contract expire during the Winter Season, unless such mid-winter termination date is mutually agreed upon. The contract shall specify the Alternate Fuel to be used by Customer during Curtailment periods.

Deleted: : September 9, 2014

Effective:

Indiana Gas Company, Inc. D/B/A \_\_\_\_\_ Sheet No. 16  
Vectren Energy Delivery of Indiana, Inc. (Vectren North) ~~Third~~ Revised Page 1 of 2  
Tariff for Gas Service \_\_\_\_\_ Cancels ~~Second~~ Revised Page 1 of 2  
I.U.R.C. No. G-19

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## **RATE 245** **LARGE GENERAL TRANSPORTATION SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

### **APPLICABILITY**

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

1. has an Annual Usage of greater than or equal to 50,000 therms and less than 500,000 therms,
2. has a Maximum Daily Usage of less than 15,000 therms,
3. complies with the Measurement Requirement section of this Rate Schedule, and
4. enters 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. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

**Customer Facilities Charge –**  
\$200.00 per customer

**Distribution Charge –**  
Applicable to all therms delivered to Customer during the billing month.  
First 2500 therms @ \$0.1609 per therm  
Over 2500 therms @ \$0.0729 per therm

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### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

### **Related Charges –**

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.

### **Nomination and Balancing Provisions Charges –**

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

### **Minimum Monthly Charge –**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

### **Other Charges –**

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

Effective: ▼

Deleted: September 9, 2014

Indiana Gas Company, Inc. D/B/A \_\_\_\_\_ Sheet No. 17  
Vectren Energy Delivery of Indiana, Inc. (Vectren North) ~~Third~~ Revised Page 1 of 2  
Tariff for Gas Service \_\_\_\_\_ Cancels ~~Second~~ Revised Page 1 of 2  
I.U.R.C. No. G-19

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## RATE 260 LARGE VOLUME TRANSPORTATION SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determinations shall be within Company's reasonable discretion.

### APPLICABILITY

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

1. has an Annual Usage of 500,000 therms or greater, or has a Maximum Daily Usage of 15,000 therms or greater, or uses No. 6 fuel oil as an Alternate Fuel, 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. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### RATES AND CHARGES

The monthly Rates and Charges for Gas Service hereunder shall be:

**Customer Facilities Charge -**  
\$1,100.00 per customer

**Distribution Charge -**  
Applicable to all therms delivered to Customer during the Billing Month.  
First 50,000 therms @ \$0.05~~26~~ per therm  
Next 250,000 therms @ \$0.04~~13~~ per therm  
Over 300,000 therms @ \$0.02~~75~~ per therm

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### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

### **Related Charges –**

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

### **Nomination and Balancing Provisions Charges –**

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

### **Minimum Monthly Charge –**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

### **Other Charges –**

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

Effective: \_\_\_\_\_ Deleted: September 9, 2014

Indiana Gas Company, Inc. D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren North)  
Tariff for Gas Service  
I.U.R.C. No. G-19

Sheet No. 10  
Third Revised Page 1 of 1  
Cancels Second Revised Page 1 of 1

## **RATE 210** **RESIDENTIAL SALES SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable only to Residential Customers.

### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATES AND CHARGES**

The monthly Rates and Charges for Sales Service hereunder shall be:

**Customer Facilities Charge -**  
\$11.25 per meter

**Distribution Charge -**  
First 45 therms @ \$0.2420 per therm  
Over 45 therms @ \$0.1696 per therm

#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge -**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges -**

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

### **TERMS AND CONDITIONS**

Gas Service under this Rate Schedule shall be subject to Company's General Terms and Conditions and the Commission's Regulations.

Effective:

Indiana Gas Company, Inc. D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren North)  
Tariff for Gas Service  
I.U.R.C. No. G-19

Sheet No. 12  
Third Revised Page 1 of 2  
Cancels Second Revised Page 1 of 2

## **RATE 220**

### **GENERAL SALES SERVICE**

#### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

#### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer, electing service hereunder, whose Annual Usage is less than 500,000 therms and whose Maximum Daily Usage is less than 15,000 therms.

#### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

#### **RATES AND CHARGES**

The monthly Rates and Charges for Sales Service hereunder shall be:

##### **Customer Facilities Charge -**

Group 1: \$17.00  
Group 2: \$46.00  
Group 3: \$93.00

##### **Distribution Charge -**

First 500 therms @ \$0.1609 per therm  
Over 500 therms @ \$0.1423 per therm

#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge –**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges –**

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

#### **CONTRACT**

For Customers with Annual Usage greater than 250,000 therms, Customer shall enter into a written contract which specifies the hourly and daily maximum gas requirements of Customer and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation

Effective:

Indiana Gas Company, Inc. D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren North)  
Tariff for Gas Service  
I.U.R.C. No. G-19

Sheet No. 13  
Fourth Revised Page 1 of 3  
Cancels Third Revised Page 1 of 3

## **RATE 225**

### **SCHOOL/GOVERNMENT TRANSPORTATION SERVICE**

#### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

#### **APPLICABILITY**

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

- 1) whose Annual Usage is less than 50,000 therms and
- 2) for which payment of rates and charges to Company is the responsibility of an Educational Institution or Government Entity, which elects service hereunder.

#### **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.

#### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

##### **Customer Facilities Charge –**

- Group 1: \$17.00
- Group 2: \$46.00
- Group 3: \$93.00

##### **Distribution Charge -**

- First 500 therms @ \$0.1609 per therm
- Over 500 therms @ \$0.1423 per therm

##### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

##### **Related Charges –**

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.

Effective:

Indiana Gas Company, Inc. D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren North)  
Tariff for Gas Service  
I.U.R.C. No. G-19

Sheet No. 15  
Third Revised Page 1 of 2  
Cancels Second Revised Page 1 of 2

## **RATE 240**

### **INTERRUPTIBLE SALES SERVICE**

#### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

#### **APPLICABILITY**

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

1. has an Annual Usage of less than 500,000 therms, and
2. has a Maximum Daily Usage of less than 15,000 therms, and
3. complies with the Alternate Fuel Capability Requirement of this Rate Schedule, and
4. enters 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 Interruptible Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

#### **RATES AND CHARGES**

The monthly Rates and Charges for Sales Service hereunder shall be:

**Customer Facilities Charge -**  
\$175.00 per customer

**Distribution Charge -**  
First 2500 therms @ \$0.1402 per therm  
Over 2500 therms @ \$0.0577 per therm

#### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge -**

The Minimum Monthly Charge shall be Customer Facilities Charge.

#### **Other Charges -**

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

#### **CONTRACT**

Customer shall enter into a written contract which specifies the hourly and daily maximum gas requirements of Customer and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation by either party after written notice submitted not less than ninety days prior to the end of the initial term or any succeeding annual term. However, in no event shall the contract expire during the Winter Season, unless such mid-winter termination date is mutually agreed upon. The contract shall specify the Alternate Fuel to be used by Customer during Curtailment periods.

Effective:

Indiana Gas Company, Inc. D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren North)  
Tariff for Gas Service  
I.U.R.C. No. G-19

Sheet No. 16  
Third Revised Page 1 of 2  
Cancels Second Revised Page 1 of 2

## **RATE 245** **LARGE GENERAL TRANSPORTATION SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

### **APPLICABILITY**

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

1. has an Annual Usage of greater than or equal to 50,000 therms and less than 500,000 therms,
2. has a Maximum Daily Usage of less than 15,000 therms,
3. complies with the Measurement Requirement section of this Rate Schedule, and
4. enters 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. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

**Customer Facilities Charge –**  
\$200.00 per customer

**Distribution Charge –**  
Applicable to all therms delivered to Customer during the billing month.  
First 2500 therms @ \$0.1609 per therm  
Over 2500 therms @ \$0.0729 per therm

#### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

#### **Related Charges –**

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.

#### **Nomination and Balancing Provisions Charges –**

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

#### **Minimum Monthly Charge –**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges –**

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

Effective:

Indiana Gas Company, Inc. D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren North)  
Tariff for Gas Service  
I.U.R.C. No. G-19

Sheet No. 17  
Third Revised Page 1 of 2  
Cancels Second Revised Page 1 of 2

## **RATE 260**

### **LARGE VOLUME TRANSPORTATION SERVICE**

#### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determinations shall be within Company's reasonable discretion.

#### **APPLICABILITY**

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

1. has an Annual Usage of 500,000 therms or greater, or has a Maximum Daily Usage of 15,000 therms or greater, or uses No. 6 fuel oil as an Alternate Fuel, 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. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

#### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

##### **Customer Facilities Charge -**

\$1,100.00 per customer

##### **Distribution Charge -**

Applicable to all therms delivered to Customer during the Billing Month.

First 50,000 therms @ \$0.0526 per therm

Next 250,000 therms @ \$0.0413 per therm

Over 300,000 therms @ \$0.0275 per therm

##### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

##### **Related Charges –**

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

##### **Nomination and Balancing Provisions Charges –**

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

##### **Minimum Monthly Charge –**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

##### **Other Charges –**

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

Effective:



Vectren Corporation  
P.O. Box 209  
Evansville, Indiana 47702-0209

May 11, 2018

Ms. Mary M. Becerra  
Secretary to the Commission  
Indiana Utility Regulatory Commission  
PNC Center  
101 W. Washington Street – Suite 1500 East  
Indianapolis, IN 46204

RE: Thirty Day Filing for Vectren South-Gas Pursuant to Cause No. 45032 – REVISED  
50172

Dear Ms. Becerra:

This revised filing is being made on behalf of Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. (“Vectren South-Gas” or “the Company”) under the Commission’s Thirty-Day Administrative Filing Procedures and Guidelines (“Guidelines”), in accordance with the Indiana Utility Regulatory Commission’s (the “Commission”) February 16, 2018 Order in Cause No. 45032 (“Tax Reform Order”), to request approval of the following modifications to the Vectren South Tariff for Gas Service to adjust base rates for the reduction in the Federal Income Tax Rate:

1. Rate 110 – Residential Sales Service (Sheet No. 10, Page 1)
2. Rate 120 – General Sales Service (Sheet No. 12, Page 1)
3. Rate 125 – School/Government Transportation Service (Sheet No. 13, Page 1)
4. Rate 145 – General Transportation Service (Sheet No. 15, Page 1)
5. Rate 160 – Large Volume Transportation Service (Sheet No. 17, Page 1)
6. Rate 170 – Contract Transportation Service (Sheet No. 18, Page 1)

Vectren South-Gas has summarized its proposal with the Attachment to this request. In addition, Vectren South-Gas has included support for its calculations as exhibits, summarized as follows:

- Attachment 1 – summary of Vectren’s proposal related to Vectren South-Gas, Vectren South-Electric, and Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana (Vectren North).
- Exhibit A – proposed adjusted base rates and charges, reflecting the reduction in the federal income tax rate.
- Exhibit B – calculation of the required reduction to revenue as a result of the reduction in the federal income tax rate. Information per Cause No. 43112, Vectren South Gas’s most recent gas base rate case.
- Exhibit C – calculation of the required rate reduction as a result of the change in the federal income tax rate. Information per Cause No. 43112.
- Exhibit D – Redline of current Vectren South-Gas Tariff.
- Exhibit E – Clean version of proposed Vectren South-Gas Tariff.

This filing is an allowable request under the Guidelines because it is a filing required to be submitted by the Commission in the Tax Reform Order. See 170 IAC 1-6-3(8).

Vectren South-Gas affirms that a notice regarding the filing in the form attached hereto was published on March 29, 2018 in the *Evansville Courier & Press*, a newspaper of general circulation in Vanderburgh County, where the largest number of Vectren South Gas's customers is located. Vectren South-Gas also affirms that the notice has been posted on its website. Vectren South-Gas does not have a local customer service office in which to post the notice.

Any questions concerning this submission should be directed to J. Cas Swiz, whose contact information is as follows:

J. Cas Swiz  
Director, Rates & Regulatory Analysis  
One Vectren Square  
Evansville, IN 47708  
Tel: 812-491-4033  
Email: [jcswiz@vectren.com](mailto:jcswiz@vectren.com)

The proposed tariff sheets will reflect an effective date consistent with the Commission's approval thereof.

Upon approval of the enclosed tariff sheets, please return one (1) file marked and approved copy of the tariff sheets to me for our files.

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

Sincerely,



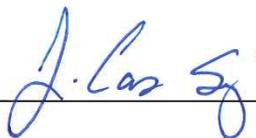
J. Cas Swiz

Enclosures

CC:  
William Fine, Office of Utility Consumer Counselor  
Todd Richardson, Lewis & Kappes, P.C.  
Robert Heidorn  
Jason Stephenson  
Scott Albertson

VERIFICATION

I, J. Cas Swiz, Director, Rates & Regulatory Analysis for Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. (Vectren South-Gas), affirm under penalties of perjury that, in addition to the attached schedules, the foregoing representations concerning the notice attached hereto are true and correct to the best of my knowledge, information, and belief. The attached notice was published in a newspaper of general circulation encompassing the highest number of the utility's customers affected by the enclosed filing. The attached notice was also published on the Vectren.com website.



J. Cas Swiz

Date: 5/11/18

Vectren Utilities' Thirty Day Filing To Reflect Rate Modifications Due To The Tax Act

Respondents Southern Indiana Gas and Electric, Inc. d/b/a Vectren Energy Delivery of Indiana ("Vectren South"), consisting of separate gas and electric utilities, and Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana ("Vectren North") (the three utilities together, the "Vectren Utilities"), in response to the February 16, 2018 order in Cause No. 45032 initiated by the Indiana Utility Regulatory Commission (the "Commission") to investigate the impacts on existing utility rates from the Tax Cuts and Jobs Act of 2017 (the "Tax Act"), hereby state as follows:

Introduction

The Commission has initiated this investigation for the purpose of determining customer rate impacts arising from the Tax Act and to establish an expedient process to reflect such impacts in customer rates. At the same time, the Commission has acknowledged the potential differences between specific utility rates and circumstances, as well as the presence of more complicated tax issues, some of which may require use of a subdocket proceeding with evidence, or use of a second phase proceeding to allow submission of evidence and additional time to fully consider such issues.

As a first step, the Commission has required all Respondents to file tariffs reflecting the impact of the Tax Act on base rates as a result of the reduction in the federal income tax rate from 35% to 21%. Such tariffs are to be presented, at least initially, in a Thirty-Day Administrative filing submitted on March 25 (or the next business day being the 26<sup>th</sup>).<sup>1</sup>

The Vectren Utilities' Filing

The Vectren Utilities have reviewed the impacts of the Tax Act on both base rates and on excess accumulated deferred income taxes ("Excess Deferred Taxes") and are prepared to resolve all tax issues within these proceedings. The Vectren Utilities' Thirty Day filing, made separately for each individual utility, proposes rate changes to accomplish the flow back of tax benefits to customers in a reasonable manner that can commence in the near term. In addition, the Vectren Utilities propose a subdocket proceeding to establish a reasonable method for providing the benefits related to Excess Deferred Taxes over an appropriate period.

Beginning January 1, 2018, the Vectren Utilities have accrued the impact of the Tax Act on base rates. The flow back of this accrued amount will be addressed within the subdocket proceeding.

A. Base Rate Reduction.

The Vectren Utilities have followed the principle that all customers should benefit from the reduction of the federal tax rate as provided for in the Tax Act. Consistent with the Cost of Service study completed and approved for Vectren South-Electric within its last base rate case, the reduction in federal income tax expense has been allocated to each individual Rate Schedule using the percentage of taxable income within the Cost of Service Study. Schedules supporting this calculation are included within the thirty-day filing.

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<sup>1</sup> Utility Rates are set based on evidence and after opportunity for a hearing. To assure due process, consistency and fairness, this ratemaking requirement should apply in all rate change contexts. However, in this limited circumstance given the universal tax decrease and shared interest in providing benefits to customers, the Vectren Utilities are amenable to proceeding using the expedited framework provided by the Commission, as further discussed herein.

In Vectren North's last base rate case proceeding, Cause No. 43298, a Stipulation and Settlement Agreement entered into by Vectren North and other intervening parties specifically required that the agreed upon increase in non-tracker revenue be allocated on an "across-the-board basis."<sup>2</sup> As such, Vectren North does not have an approved Cost of Service Study that can be used to determine the taxable income allocation. The schedules presented for Vectren North reflect an across-the-board allocation of the reduction in federal income tax expense, to be consistent with the Order in Cause No. 43298.

In Vectren South-Gas's last base rate case proceeding, Cause No. 43112, a Stipulation and Settlement Agreement entered into by Vectren South-Gas and other intervening parties specifically required that the agreed upon increase in non-tracker revenue be allocated on an "approximate across-the-board, gross margin basis."<sup>3</sup> As such, Vectren South-Gas does not have an approved Cost of Service Study that can be used to determine the taxable income allocation. The schedules presented for Vectren South-Gas reflect an across-the-board allocation of the reduction in federal income tax expense, to be consistent with the Order in Cause No. 43112.

Each of the Vectren Utilities, at the time of the last base rate case, served one or more large customers per the terms of Commission approved special contracts. Within each respective Cost of Service Study, these customers were excluded from the allocation of costs, with the total special contract revenues credited against the overall cost of service-defined revenue requirement for each rate schedule. This treatment was also utilized in Vectren North and Vectren South-Gas's approved Stipulation and Settlement Agreement. As a result of the special contract arrangement and treatment within the Cost of Service Study, these customers would not receive a change in their respective contract rates; however, as part of the negotiated contract rate, it is understood that these customers paid a respective share of the Vectren Utilities' federal income tax expense.

The Vectren Utilities propose that the reductions in the rates and charges as a result of the Tax Act should also apply to these special contract customers. As such, the allocated reductions assigned to each Rate Schedule are offset by the amount of the Tax Act reductions attributed to the special contract customers, allocated based on the rate case margin (revenue less gas or fuel costs) from the last base rate case. The Vectren Utilities have calculated these special contract reductions by maintaining the currently approved contract discount off of the applicable tariff rate. In this manner all customers benefit from the Tax Act; absent such an equitable approach the contract customers would essentially lose some or all of the benefit of their negotiated rate reduction. There is no reasonable basis to exclude them from this refund.

Finally, each of the Vectren Utilities has rates and charges designed in various ways to recover the cost of service from each Rate Schedule. Income Taxes are not specifically identified as a component assigned to any particular charge. The Vectren Utilities have designed the reductions to the rates and charges as a result of the Tax Act to mirror how current base rates recover the revenue requirement. For example, a Rate Schedule that would have 25% of its revenue requirement recovered in an energy or throughput charge and 75% recovered in a demand charge would have its allocated share of the Tax Act reductions reflected in rates in this same 25% / 75% ratio.

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<sup>2</sup> Order in Cause No. 43298 (February 13, 2008), page 9, Paragraph A.

<sup>3</sup> Order in Cause No. 43112 (August 1, 2007), page 16, Paragraph A.

The Vectren Utilities note that these assumptions and impacts reflect changes to revenue requirements approved in each of the respective rate cases, some as far back as August 2007. Many factors have changed in the operation of the Vectren Utilities since these rates were approved. The approach utilized to reflect the reductions to currently approved rates is based upon the information in place at the time of the original Orders, and Vectren expects that adjustments to these assumptions will be necessary within each utility's next base rate case proceeding.

**B. Other Non-Base Rate Mechanisms.**

In addition to the base rates and charges, each of the Vectren Utilities has currently approved adjustment mechanisms which are also impacted by the Tax Act. As an example, for Vectren South-Gas and Vectren North, the currently approved Compliance and System Improvement Adjustment ("CSIA") includes a pre-tax rate of return which is based on a 35% federal income tax rate. The Vectren Utilities propose to address these changes in each individual mechanism filing, ensuring that any future projected recoverable costs impacted by the Tax Act are adjusted and any variances attributed to the Tax Act effective January 1, 2018 be included for reconciliation in each individual mechanism. For those that are not affected, the Vectren Utilities commit to state definitively in the next mechanism filing that it has evaluated the impacts of the Tax Act on the mechanism and determined that no adjustments are required.

**Conclusion**

The Vectren Utilities have proposed reasonable approaches to the flow through of Tax Act benefits to customers, using an expedited approach. The Vectren Utilities have worked with the various parties to address issues regarding the treatment of Excess Deferred Taxes and the accrued liability starting January 1, 2018, and will address this proposal as part of its subdocket proceeding.

**LEGAL NOTICE**

Notice is hereby given that on March 26, 2018, Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. (“Vectren South-Gas”) will file, in accordance with the Indiana Utility Regulatory Commission’s (the “Commission”) February 16, 2018 Order in Cause No. 45032, a request for approval to modify Vectren South-Gas Tariff for Gas Service to (1) adjust base rates for the reduction in the Federal Income Tax Rate, and (2) include in applicable Adjustments Appendix L – Excess Deferred Tax Adjustment (“EDTA”). Customers served under the following Rate Schedules will be subject to adjustments to approved rates: Rate 110 – Residential Sales Service, Rate 120 – General Sales Service, Rate 125 – School/Government Transportation Service, Rate 145 – General Transportation Service, Rate 160 – Large Volume Transportation Service, and Rate 170 – Contract Transportation Service.

Vectren South-Gas anticipates approval of the filing in May 2018, but no sooner than 30 days after receipt of the filing by the Commission. Objections to the filing should be made in writing addressed to:

Mary M. Becerra  
Secretary to the Commission  
Indiana Utility Regulatory Commission  
PNC Center  
101 W. Washington Street, Suite 1500 East  
Indianapolis, Indiana 46204

William Fine  
Indiana Utility Consumer Counselor  
Indiana Office of Utility Consumer Counselor  
PNC Center  
115 W. Washington St., Suite 1500 South  
Indianapolis, Indiana 46204

Scott E. Albertson  
Vice President, Regulatory Affairs and Gas Supply  
VECTREN UTILITY HOLDINGS, INC.



A service of the Hoosier State Press Association, established 1933

## PUBLISHER'S CLAIM + TEARSHEET + INVOICE

Newspaper: Evansville Courier & Press  
Address: P.O. Box 268  
City, State, ZIP: Evansville, IN 47702-0268  
County: Vanderburgh  
Customer: Regulatory Affairs

Order/invoice number: Tax Act Changes Vectren South Gas  
Publication date(s): 3/29/2018  
Total amount of claim: \$135.10  
Admin Fee: \$13.51  
Total Charge: \$148.61

PREPAID

**LEGAL NOTICE**  
Notice is hereby given that on March 26, 2018, Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. ("Vectren South-Gas") will file, in accordance with the Indiana Utility Regulatory Commission's (the "Commission") February 16, 2018 Order in Cause No. 45032, a request for approval to modify Vectren South-Gas Tariff for Gas Service to (1) adjust base rates for the reduction in the Federal Income Tax Rate, and (2) include in applicable Adjustments Appendix - Excess Deferred Tax Adjustment ("EDTA"). Customers served under the following Rate Schedules will be subject to adjustments to approved rates: Rate 110 - Residential Sales Service, Rate 120 - General Sales Service, Rate 125 - School/Government Transportation Service, Rate 145 - General Transportation Service, Rate 160 - Large Volume Transportation Service, and Rate 170 - Contract Transportation Service.

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115 W. Washington St., Suite 1500 South  
Indianapolis, Indiana 46204  
Scott E. Albertson  
Vice President, Regulatory Affairs and Gas Supply  
VECTREN UTILITY HOLDINGS, INC.  
Pub: March 29, 2018  
hspaxlp

The screenshot shows a newspaper page with a prominent banner at the top that reads "CP Local feeds". Below the banner, there are several columns of text, likely news articles or advertisements. The page is densely packed with text and includes various sub-headers and images.

I hereby certify publication of this notice on the above date(s)

*Stephen A. Key*  
Signature

Executive director and general counsel,  
Hoosier State Press Association  
Title

3/29/2018  
Date

**Vectren South-Gas  
Federal Tax Reform Adjustments  
Cause No. 45032**

**Exhibit A – Vectren South-Gas Base Rate Changes (2 pages)**

**Exhibit B – Vectren South-Gas Revenue Requirement from Cause No. 43112 (2 pages)**

**Exhibit C – Vectren South-Gas Base Rate Cost Allocations from Cause No. 43112 (2 pages)**

**Exhibit D – Vectren South-Gas Tariff – Redline (6 pages)**

**Exhibit E – Vectren South-Gas Tariff – Clean (6 pages)**

**Vectren South-Gas**  
**Federal Tax Reform Rate Adjustments**  
**Base Rates**

**Total Revenue Reduction**  
**Base Rates**

**\$ (1,839,298)** Exhibit B, Line 1

Line No.	Rate Schedule	Current Base Rates	Adjustment	Proposed Base Rates	Proof	
					Rate Case Billing Determinants	Impact of Credit
1	Residential Sales Service - Rate 110					
2	Customer Facilities Charge	\$ 11.00	\$ -	\$ 11.00		
3	Distribution Charge - First 50 Therms	Note 1 \$ 0.1800	\$ (0.0180)	\$ 0.1620	38,794,245	\$ (699,115)
4	Distribution Charge - Over 50 Therms	Note 1 \$ 0.1447	\$ (0.0145)	\$ 0.1302	36,141,699	\$ (523,584)
						\$ (1,222,699)
5	General Sales Service - Rate 120					
6	Customer Facilities Charge - Group 1	\$ 22.00	\$ -	\$ 22.00		
7	Customer Facilities Charge - Group 2	\$ 44.00	\$ -	\$ 44.00		
8	Customer Facilities Charge - Group 3	\$ 88.00	\$ -	\$ 88.00		
9	Distribution Charge - First 500 Therms	Note 1 \$ 0.1164	\$ (0.0104)	\$ 0.1060	12,978,113	\$ (134,885)
10	Distribution Charge - Over 500 Therms	Note 1 \$ 0.0855	\$ (0.0076)	\$ 0.0779	27,614,096	\$ (210,813)
						\$ (345,698)
11	School/Government Transportation Service - Rate 125					
12	Customer Facilities Charge - Group 1	\$ 22.00	\$ -	\$ 22.00		
13	Customer Facilities Charge - Group 2	\$ 44.00	\$ -	\$ 44.00		
14	Customer Facilities Charge - Group 3	\$ 88.00	\$ -	\$ 88.00		
15	Distribution Charge - First 500 Therms	Note 1 \$ 0.1164	\$ (0.0104)	\$ 0.1060		\$ -
16	Distribution Charge - Over 500 Therms	Note 1 \$ 0.0855	\$ (0.0076)	\$ 0.0779		\$ -
						\$ -
17	General Transportation Service - Rate 145					
18	Customer Facilities Charge - Group 1	\$ 22.00	\$ -	\$ 22.00		
19	Customer Facilities Charge - Group 2	\$ 44.00	\$ -	\$ 44.00		
20	Customer Facilities Charge - Group 3	\$ 88.00	\$ -	\$ 88.00		
21	Distribution Charge - First 500 Therms	Note 1 \$ 0.1164	\$ (0.0104)	\$ 0.1060	186,468	\$ (1,938)
22	Distribution Charge - Over 500 Therms	Note 1 \$ 0.0855	\$ (0.0076)	\$ 0.0779	6,684,357	\$ (51,030)
						\$ (52,968)
23	Large Volume Transportation Service - Rate 160					
24	Customer Facilities Charge	\$ 400.00	\$ -	\$ 400.00		
25	Distribution Charge - First 50,000 therms	Note 1 \$ 0.0645	\$ (0.0033)	\$ 0.0612	17,968,180	\$ (58,978)
26	Distribution Charge - Next 200,000 therms	Note 1 \$ 0.0553	\$ (0.0028)	\$ 0.0525	23,188,010	\$ (65,255)
27	Distribution Charge - Over 250,000 therms	Note 1 \$ 0.0467	\$ (0.0024)	\$ 0.0443	9,177,440	\$ (21,810)
						\$ (146,044)
28	Contract Transportation Service - Rate 170					
29	Customer Facilities Charge	\$ 700.00	\$ -	\$ 700.00		
30	Distribution Charge - First 1,750,000 therms	Note 1 \$ 0.0162	\$ (0.0008)	\$ 0.0154	53,916,590	\$ (42,770)
31	Distribution Charge - Next 1,750,000 therms	Note 1 \$ 0.0085	\$ (0.0004)	\$ 0.0081	24,602,890	\$ (10,240)
32	Distribution Charge - Over 3,500,000 therms	Note 1 \$ 0.0037	\$ (0.0002)	\$ 0.0035	555,654	\$ (101)
						\$ (53,111)

Note 1: See Page 2 for details of individual rate reduction calculations

**Vectren South-Gas**  
**Federal Tax Reform Rate Adjustments**  
**Base Rates**

	Throughput (Therms)	Existing Rates	Amounts	Percents	Reduction	Rate Reduction
32 Residential Sales Service - Rate 110						
33 Distribution Charge - First 50 Therms	38,794,245	\$ 0.1800	\$ 6,982,964	57%	\$ (699,115)	\$ (0.0180)
34 Distribution Charge - Over 50 Therms	36,141,699	\$ 0.1447	\$ 5,229,704	43%	\$ (523,584)	\$ (0.0145)
35					\$ (1,222,699)	
36 General Service - Rate 120/125/145						
37 Distribution Charge - First 500 Therms	13,164,581	\$ 0.1164	\$ 1,532,357	34%	\$ (136,823)	\$ (0.0104)
38 Distribution Charge - Over 500 Therms	34,298,453	\$ 0.0855	\$ 2,932,518	66%	\$ (261,843)	\$ (0.0076)
39					\$ (398,666)	
40 Large Volume Transportation Service - Rate 160						
41 Distribution Charge - First 50,000 therms	17,968,180	\$ 0.0645	\$ 1,158,948	40%	\$ (58,978)	\$ (0.0033)
42 Distribution Charge - Next 200,000 therms	23,188,010	\$ 0.0553	\$ 1,282,297	45%	\$ (65,255)	\$ (0.0028)
43 Distribution Charge - Over 250,000 therms	9,177,440	\$ 0.0467	\$ 428,586	15%	\$ (21,810)	\$ (0.0024)
44					\$ (146,044)	
45 Contract Transportation Service - Rate 170						
46 Distribution Charge - First 1,750,000 therms	53,916,590	\$ 0.0162	\$ 873,449	81%	\$ (42,770)	\$ (0.0008)
47 Distribution Charge - Next 1,750,000 therms	24,602,890	\$ 0.0085	\$ 209,125	19%	\$ (10,240)	\$ (0.0004)
48 Distribution Charge - Over 3,500,000 therms	555,654	\$ 0.0037	\$ 2,056	0%	\$ (101)	\$ (0.0002)
49					\$ (53,111)	

**Vectren South-Gas**  
**Cause No. 43112**  
**Federal Tax Reform - Base Rate Adjustment**

	Cause No. 43112 Rate Case Original	Adjusted Rate Case Proposed Rates	Tax Rate Adjustments	Rate Case Revised	
1 Revenue	\$ 159,778,701	\$ 159,778,701	\$ (1,839,298)	\$ 157,939,403	1
2 Cost of Sales	\$ 117,558,782	\$ 117,558,782		\$ 117,558,782	2
3 Total O&M Expense	\$ 20,543,979	\$ 20,543,979	\$ (13,979)	\$ 20,530,000	3
4 Depreciation and Amortization	\$ 5,544,105	\$ 5,544,105		\$ 5,544,105	4
5 Revenue Taxes	\$ 2,222,792	\$ 2,222,792	\$ (25,750)	\$ 2,197,042	5
6 Property Taxes	\$ 902,736	\$ 902,736		\$ 902,736	6
7 Interest Expense	\$ 2,932,220	\$ 2,932,220		\$ 2,932,220	7
8 Total Income Taxes	\$ 4,246,147	\$ 2,947,058	\$ (500,480)	\$ 2,446,578	8
9 <b>Net Income - Booked</b>	<b>\$ 5,827,940</b>	<b>\$ 7,127,029</b>	<b>\$ (1,299,089)</b>	<b>\$ 5,827,940</b>	9
10 <b>Net Operating Income</b>	<b>\$ 8,760,160</b>	<b>\$ 10,059,249</b>	<b>\$ (1,299,089)</b>	<b>\$ 8,760,160</b>	10
11 NOI Excess above Authorized		\$ (1,299,089)			11
12 Revenue Conversion Factor	58.11%		70.63%		12
13 Required Reduction to Revenue		\$ (1,839,298)			13
14 <b>State Tax Calculation:</b>					14
15 Revenue	\$ 159,778,701	\$ 159,778,701		\$ 157,939,403	15
16 Cost of Sales	\$ 117,558,782	\$ 117,558,782		\$ 117,558,782	16
17 Total O&M Expense	\$ 20,543,979	\$ 20,543,979		\$ 20,530,000	17
18 Depreciation and Amortization	\$ 5,544,105	\$ 5,544,105		\$ 5,544,105	18
19 Property Taxes	\$ 902,736	\$ 902,736		\$ 902,736	19
20 Interest Expense	\$ 2,932,220	\$ 2,932,220		\$ 2,932,220	20
21 Pre-Deductions	\$ 12,296,879	\$ 12,296,879		\$ 10,471,560	21
22 Permanent Differences	\$ 273,615	\$ 273,615		\$ 273,615	22
23 State Taxable Income	\$ 12,570,494	\$ 12,570,494		\$ 10,745,175	23
24 State Tax Rate	8.50%	8.50%		8.50%	24
25 Calculated State Taxes	\$ 1,068,492	\$ 1,068,492		\$ 913,340	25
26 Permanent Credit	\$ -	\$ -		\$ -	26
27 State Taxes in Base Rates	\$ 1,068,492	\$ 1,068,492		\$ 913,340	27
28 State Taxable Income	\$ 12,570,494	\$ 12,570,494		\$ 10,745,175	28
29 Calculation Exclusion	\$ -	\$ -		\$ -	29
30 Kentucky Taxable Income	\$ 12,570,494	\$ 12,570,494		\$ 10,745,175	30
31 Kentucky State Tax Rate	0.000000%	0.000000%		0.000000%	31
32 Kentucky State Tax	\$ -	\$ -		\$ -	32
33 <b>Federal Income Tax Calculation:</b>					33
34 Revenue	\$ 159,778,701	\$ 159,778,701		\$ 157,939,403	34
35 Cost of Sales	\$ 117,558,782	\$ 117,558,782		\$ 117,558,782	35
36 Total O&M Expense	\$ 20,543,979	\$ 20,543,979		\$ 20,530,000	36
37 Depreciation and Amortization	\$ 5,544,105	\$ 5,544,105		\$ 5,544,105	37
38 Property Taxes	\$ 902,736	\$ 902,736		\$ 902,736	38
39 Interest Expense	\$ 2,932,220	\$ 2,932,220		\$ 2,932,220	39
40 Revenue Taxes	\$ 2,222,792	\$ 2,222,792		\$ 2,197,042	40
41 State Income Taxes	\$ 1,068,492	\$ 1,068,492		\$ 913,340	41
42 Pre-Deductions	\$ 9,005,595	\$ 9,005,595		\$ 7,361,178	42
43 Permanent Differences	\$ 273,615	\$ 273,615		\$ 273,615	43
44 Federal Taxable Income	\$ 9,279,210	\$ 9,279,210		\$ 7,634,793	44
45 Federal Tax Rate	35.00%	21.00%		21.00%	45
46 Calculated Federal Taxes	\$ 3,247,724	\$ 1,948,634		\$ 1,603,307	46
47 Permanent Credit	\$ (70,068)	\$ (70,068)		\$ (70,068)	47
48 Federal Taxes in Base Rates	\$ 3,177,656	\$ 1,878,566		\$ 1,533,239	48
49 Total Income Taxes	\$ 4,246,147	\$ 2,947,058		\$ 2,446,578	49
50 Per Rate Case	\$ 4,246,147				50
51 Difference	\$ 0				51

**Vectren South-Gas**  
**Cause No. 43112**  
**Federal Tax Reform - Base Rate Adjustment**

1	<b>Revenue Conversion Factor:</b>				1
2	One	1.000000	1.000000	1.000000	2
3	Less: IURC Fee	0.001100	0.001100	0.001100	3
4	Less: IURT	0.014000	0.014000	0.014000	4
5	Less: Bad Debt	0.006500	0.006500	0.006500	5
6	One Less IURC Fee and IURT	0.978400	0.978400	0.978400	6
7	One	1.000000	1.000000	1.000000	7
8	Less: IURC Fee	0.001100	0.001100	0.001100	8
9	Less: Bad Debt	0.006500	0.006500	0.006500	9
10	Taxable Adjusted IURT	0.992400	0.992400	0.992400	10
11	State Income Tax Rate	0.085000	0.085000	0.085000	11
12	Adjusted Gross Income Tax	0.084354	0.084354	0.084354	12
13	Adjusted Gross Income Tax	0.894046	0.894046	0.894046	13
14	One	1.000000	1.000000	1.000000	14
15	Less: Federal Income Tax Rate	0.350000	0.210000	0.210000	15
16	One Less Federal Income Tax Rate	0.650000	0.790000	0.790000	16
17	Effective Incremental Revenue/NOI Conversion Factor	58.11%	70.63%	70.63%	17



Vectren South-Gas  
 Cost of Service Study Workpapers  
 Cause No. 43112

Workpapers to Exhibit C

	<u>TOTAL</u>	<u>Rate 110</u>	<u>Rate 120/125/145</u>	<u>Rate 160</u>	<u>Rate 170</u>
[1] Throughput (Therms)	251,807,742	74,935,944	47,463,034	50,333,630	79,075,134
[2] Margin	\$ 38,339,064	\$ 25,749,316	\$ 8,395,674	\$ 3,075,595	\$ 1,118,479
[3] Miscellaneous Revenues	\$ 2,073,934				
[4] Rounding	\$ (12)				
[5] Total Margin without Gas Cost IURT	\$ 40,412,986	Attachment C, Page 2 of 4, Column (10)			
[6] Gas Cost Related IURT	\$ 1,806,588				
[7] Rounding	\$ 345				
[8] Total Margin without Gas Costs	\$ 42,219,919	MSH-2S, Appendix A - removing Rate Case Expense			

Source: IURC Cause No. 43112 - Tariff Sheet Compliance Filing - 7/19/2010

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C No. G-11

Sheet No. 10  
~~Third~~ Revised Page 1 of 1  
~~Second~~ Revised Page 1 of 1

**RATE 110**  
**RESIDENTIAL SALES SERVICE**

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**AVAILABILITY**

This Rate Schedule shall be available throughout the Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable only to Residential Customers.

**CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

**RATES AND CHARGES**

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

**Customer Facilities Charge:**  
\$11.00

**Distribution Charge:**  
First 50 therms @ \$0.1~~620~~ per therm  
Over 50 therms @ \$0.1~~302~~ per therm

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**Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

**Other Charges:**

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

**TERMS AND CONDITIONS**

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions and the Commission's Regulations.

Effective:

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Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 12  
Third Revised Page 1 of 2  
Cancels Second Revised Page 1 of 2

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## **RATE 120** **GENERAL SALES SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout the Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer whose Annual Usage is less than 500,000 therms and whose Maximum Daily Usage is less than 15,000 therms.

### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided under this Rate Schedule shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATE AND CHARGES**

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

#### **Customer Facilities Charge:**

Group 1: \$22.00  
Group 2: \$44.00  
Group 3: \$88.00

#### **Distribution Charge:**

First 500 Therms @ \$0.1060 per therm  
Over 500 therms @ \$0.0779 per therm

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#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges:**

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

Effective:

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Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 13  
Fourth Revised Page 1 of 3  
Cancels Third Revised Page 1 of 3

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## **RATE 125** **SCHOOL/GOVERNMENT TRANSPORTATION SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

### **APPLICABILITY**

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

- 1) whose Annual Usage is less than 50,000 therms and
- 2) for which payment of rates and charges to Company is the responsibility of an Educational Institution or Government Entity, which elects service hereunder.

### **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.

### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

#### **Customer Facilities Charge –**

- Group 1: \$22.00
- Group 2: \$44.00
- Group 3: \$88.00

#### **Distribution Charge -**

- First 500 therms @ \$0.1060 per therm
- Over 500 therms @ \$0.0779 per therm

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#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Related Charges –**

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.

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Effective: ▼

Southern Indiana Gas and Electric Company D/B/A \_\_\_\_\_ Sheet No. 15  
Vectren Energy Delivery of Indiana, Inc. (Vectren South) ~~Third~~ Revised Page 1 of 3  
Tariff for Gas Service \_\_\_\_\_ Cancels ~~Second~~ Revised Page 1 of 3  
I.U.R.C. No. G-11

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**RATE 145**  
**GENERAL TRANSPORTATION SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

**APPLICABILITY**

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

1. has an Annual Usage of greater than or equal to 50,000 therms and less than 500,000 therms,
2. has a Maximum Daily Usage of less than 15,000 therms,
3. complies with the Measurement Requirement section of this Rate Schedule, and
4. enters 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.

**RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

**Customer Facilities Charge:**

- Group 1: \$22.00
- Group 2: \$44.00
- Group 3: \$88.00

**Distribution Charge:**

Applicable to all therms delivered to Customer during the billing month.

- First 500 therms @ \$0.~~1060~~ per therm
- Over 500 therms @ \$0.~~0779~~ per therm

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**Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

**Riders:**

The following Riders shall be available to qualified Customers:

- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider

**Related Charges:** 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.

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

**Other Charges –**

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

Effective: Deleted: September 9, 2014

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 17  
~~Third~~, Revised Page 1 of 3  
Cancels ~~Second~~, Revised Page 1 of 3

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## **RATE 160** **LARGE VOLUME TRANSPORTATION SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout the Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be in the Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer whose Annual Usage is equal to or greater than 500,000 therms and less than 10,000,000 therms or whose Maximum Daily Usage is equal to or greater than 15,000 therms.

### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Transportation Service. Interim Supply Service, as described below, may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

**Customer Facilities Charge:**  
\$400.00

**Distribution Charge:**  
First 50,000 therms @ \$0.06~~12~~ per therm  
Next 200,000 therms @ \$0.05~~25~~ per therm  
Over 250,000 therms @ \$0.04~~43~~ per therm

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#### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

#### **Riders:**

The following Riders shall be available to qualified Customers:

- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges:**

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

**Related Charges:** Customer shall reimburse Company for all charges incurred in connection with interstate pipeline transportation of Customer-Delivered Gas including any gas costs, penalty charges, or Cashouts.

Effective:

Deleted: September 9, 2014

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 18  
~~Third~~ Revised Page 1 of 2  
Cancels ~~Second~~ Revised Page 1 of 2

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## RATE 170 CONTRACT TRANSPORTATION SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be in the Company's reasonable discretion.

### APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer whose Annual Usage equals or exceeds 10,000,000 therms.

### 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.

### RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

**Customer Facilities Charge:**  
\$700.00

#### **Distribution Charge:**

First 1,750,000 therms @ \$0.01~~54~~ per therm  
Next 1,750,000 therms @ \$0.00~~81~~ per therm  
Over 3,500,000 therms @ \$0.00~~35~~ per therm

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#### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Related Charges:**

Customer shall reimburse Company for all charges incurred in connection with interstate pipeline transportation of Customer-Delivered Gas including any gas costs, penalty charges, or Cashouts.

#### **Other Charges:**

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

### CONTRACT

Customer shall enter into a written contract, which specifies the hourly and daily maximum gas requirements of Customer, and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation by either party after written notice submitted not less than ninety days prior to the end of the initial term or any succeeding annual term. However, in no event shall the contract expire during the Winter Season, unless such mid-winter termination date is mutually agreed upon.

Effective: ▼

Deleted: September 9, 2014

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C No. G-11

Sheet No. 10  
Third Revised Page 1 of 1  
Cancels Second Revised Page 1 of 1

## **RATE 110** **RESIDENTIAL SALES SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout the Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable only to Residential Customers.

### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

**Customer Facilities Charge:**

\$11.00

**Distribution Charge:**

First 50 therms @ \$0.1620 per therm  
Over 50 therms @ \$0.1302 per therm

**Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

**Other Charges:**

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

### **TERMS AND CONDITIONS**

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions and the Commission's Regulations.

Effective:

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 12  
Third Revised Page 1 of 2  
Cancels Second Revised Page 1 of 2

## **RATE 120** **GENERAL SALES SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout the Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer whose Annual Usage is less than 500,000 therms and whose Maximum Daily Usage is less than 15,000 therms.

### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided under this Rate Schedule shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

### **RATE AND CHARGES**

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

#### **Customer Facilities Charge:**

Group 1: \$22.00  
Group 2: \$44.00  
Group 3: \$88.00

#### **Distribution Charge:**

First 500 Therms @ \$0.1060 per therm  
Over 500 therms @ \$0.0779 per therm

#### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Other Charges:**

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

Effective:

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 13  
Fourth Revised Page 1 of 3  
Cancels Third Revised Page 1 of 3

## **RATE 125**

### **SCHOOL/GOVERNMENT TRANSPORTATION SERVICE**

#### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

#### **APPLICABILITY**

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

- 1) whose Annual Usage is less than 50,000 therms and
- 2) for which payment of rates and charges to Company is the responsibility of an Educational Institution or Government Entity, which elects service hereunder.

#### **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.

#### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

##### **Customer Facilities Charge –**

- Group 1: \$22.00
- Group 2: \$44.00
- Group 3: \$88.00

##### **Distribution Charge -**

- First 500 therms @ \$0.1060 per therm
- Over 500 therms @ \$0.0779 per therm

##### **Appendices:**

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment

##### **Related Charges –**

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.

Effective:

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 15  
Third Revised Page 1 of 3  
Cancels Second Revised Page 1 of 3

## **RATE 145**

### **GENERAL TRANSPORTATION SERVICE**

#### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

#### **APPLICABILITY**

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

1. has an Annual Usage of greater than or equal to 50,000 therms and less than 500,000 therms,
2. has a Maximum Daily Usage of less than 15,000 therms,
3. complies with the Measurement Requirement section of this Rate Schedule, and
4. enters 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.

#### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service hereunder shall be:

##### **Customer Facilities Charge:**

- Group 1: \$22.00
- Group 2: \$44.00
- Group 3: \$88.00

##### **Distribution Charge:**

- Applicable to all therms delivered to Customer during the billing month.
- First 500 therms @ \$0.1060 per therm
- Over 500 therms @ \$0.0779 per therm

##### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

##### **Riders:**

The following Riders shall be available to qualified Customers:

- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider

**Related Charges:** 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.

##### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

##### **Other Charges –**

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

Effective:

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 17  
Third Revised Page 1 of 3  
Cancels Second Revised Page 1 of 3

## **RATE 160**

### **LARGE VOLUME TRANSPORTATION SERVICE**

#### **AVAILABILITY**

This Rate Schedule shall be available throughout the Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be in the Company's reasonable discretion.

#### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer whose Annual Usage is equal to or greater than 500,000 therms and less than 10,000,000 therms or whose Maximum Daily Usage is equal to or greater than 15,000 therms.

#### **CHARACTER OF SERVICE**

This Rate Schedule applies to the provision of Transportation Service. Interim Supply Service, as described below, may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

#### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

##### **Customer Facilities Charge:**

\$400.00

##### **Distribution Charge:**

First 50,000 therms @ \$0.0612 per therm  
Next 200,000 therms @ \$0.0525 per therm  
Over 250,000 therms @ \$0.0443 per therm

##### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

##### **Riders:**

The following Riders shall be available to qualified Customers:

- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider

##### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

##### **Other Charges:**

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

**Related Charges:** Customer shall reimburse Company for all charges incurred in connection with interstate pipeline transportation of Customer-Delivered Gas including any gas costs, penalty charges, or Cashouts.

Effective:

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Gas Service  
I.U.R.C. No. G-11

Sheet No. 18  
Third Revised Page 1 of 2  
Cancels Second Revised Page 1 of 2

## **RATE 170** **CONTRACT TRANSPORTATION SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be in the Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer whose Annual Usage equals or exceeds 10,000,000 therms.

### **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.

### **RATES AND CHARGES**

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

#### **Customer Facilities Charge:**

\$700.00

#### **Distribution Charge:**

First 1,750,000 therms @ \$0.0154 per therm

Next 1,750,000 therms @ \$0.0081 per therm

Over 3,500,000 therms @ \$0.0035 per therm

#### **Appendices:**

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment
- Appendix K – Compliance and System Improvement Adjustment

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Related Charges:**

Customer shall reimburse Company for all charges incurred in connection with interstate pipeline transportation of Customer-Delivered Gas including any gas costs, penalty charges, or Cashouts.

#### **Other Charges:**

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

### **CONTRACT**

Customer shall enter into a written contract, which specifies the hourly and daily maximum gas requirements of Customer, and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation by either party after written notice submitted not less than ninety days prior to the end of the initial term or any succeeding annual term. However, in no event shall the contract expire during the Winter Season, unless such mid-winter termination date is mutually agreed upon.

Effective:



Vectren Corporation  
P.O. Box 209  
Evansville, Indiana 47702-0209

May 11, 2018

Ms. Mary M. Becerra  
Secretary to the Commission  
Indiana Utility Regulatory Commission  
PNC Center  
101 W. Washington Street – Suite 1500 East  
Indianapolis, IN 46204

RE: Thirty Day Filing for Vectren South-Electric Pursuant to Cause No. 45032 –  
REVISED 50171

Dear Ms. Becerra:

This revised filing is being made on behalf of Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. (“Vectren South-Electric” or “the Company”) under the Commission’s Thirty-Day Administrative Filing Procedures and Guidelines (“Guidelines”), in accordance with the Indiana Utility Regulatory Commission’s (the “Commission”) February 16, 2018 Order in Cause No. 45032 (“Tax Reform Order”), to request approval of the following modifications to the Vectren South Tariff for Electric Service to adjust base rates for the reduction in the Federal Income Tax Rate:

1. Rate RS – Residential Service (Sheet No. 10, Page 1)
2. Rate B – Water Heating Service (Sheet No. 13, Page 1)
3. Rate SGS – Small General Service (Sheet No. 14, Pages 1-2)
4. Rate DGS – Demand General Service (Sheet No. 15, Pages 1-3)
5. Rate OSS – Off-Season Service (Sheet No. 16, Page 1)
6. Rate LP – Large Power Service (Sheet No. 17, Pages 1-3)
7. Rate HLF – High Load Factor Service (Sheet No. 18, Page 1)
8. Rate BAMP – Backup, Auxiliary and Maintenance Power Service (Sheet No. 19, Page 2)
9. Rate MLA – Municipal Levee Authority Service (Sheet No. 20, Page 1)
10. Rate SL-1 – Street Lighting Service (Sheet No. 30, Pages 1-3)
11. Rate SL-2 – Ornamental Street Lighting Service (Sheet No. 31, Page 1)
12. Rate SL-3 – Ornamental Street Lighting Service (Sheet No. 32, Page 1)
13. Rate SL-5 – Expressway Lighting Service (Sheet No. 34, Pages 1-2)
14. Rate SL-7 – Ornamental Street Lighting Service (Sheet No. 36, Page 1)
15. Rate SL-8 – Ornamental Street Lighting Service (Sheet No. 37, Page 1)
16. Rate OL – Outdoor Lighting Service (Sheet No. 38, Page 1)
17. Rate S – Emergency Notification Siren Service (Sheet No. 39, Page 1)

Vectren South-Electric has summarized its proposal with the Attachment to this request. In addition, Vectren South-Electric has included support for its calculations as exhibits, summarized as follows:

- Attachment 1 – summary of Vectren’s proposal related to Vectren South-Electric, Vectren South-Gas, and Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana (Vectren North).

- Exhibit A – proposed adjusted base rates and charges, reflecting the reduction in the federal income tax rate.
- Exhibit B – calculation of the required reduction to revenue as a result of the reduction in the federal income tax rate. Information per Cause No. 43839, Vectren South-Electric's most recent electric base rate case.
- Exhibit C – calculation of the required rate reduction as a result of the change in the federal income tax rate. Information per Cause No. 43839.
- Exhibit D – Redline of current Vectren South-Electric Tariff.
- Exhibit E – Clean version of proposed Vectren South-Electric Tariff.

This filing is an allowable request under the Guidelines because it is a filing required to be submitted by the Commission in the Tax Reform Order. See 170 IAC 1-6-3(8).

Vectren South-Electric affirms that a notice regarding the filing in the form attached hereto was published on March 29, 2018 in the *Evansville Courier & Press*, a newspaper of general circulation in Vanderburgh County, where the largest number of Vectren South-Electric's customers is located. Vectren South-Electric also affirms that the notice has been posted on its website. Vectren South-Electric does not have a local customer service office in which to post the notice.

Any questions concerning this submission should be directed to J. Cas Swiz, whose contact information is as follows:

J. Cas Swiz  
Director, Rates & Regulatory Analysis  
One Vectren Square  
Evansville, IN 47708  
Tel: 812-491-4033  
Email: [jcswiz@vectren.com](mailto:jcswiz@vectren.com)

The proposed tariff sheets will reflect an effective date consistent with the Commission's approval thereof.

Upon approval of the enclosed tariff sheets, please return one (1) file marked and approved copy of the tariff sheets to me for our files.

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

Sincerely,



J. Cas Swiz

Enclosures

CC:

William Fine, Office of Utility Consumer Counselor

Todd Richardson, Lewis & Kappes, P.C.

Robert Heidorn

Jason Stephenson

Scott Albertson

VERIFICATION

I, J. Cas Swiz, Director, Rates & Regulatory Analysis for Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. (Vectren South-Electric), affirm under penalties of perjury that, in addition to the attached schedules, the foregoing representations concerning the notice attached hereto are true and correct to the best of my knowledge, information, and belief. The attached notice was published in a newspaper of general circulation encompassing the highest number of the utility's customers affected by the enclosed filing. The attached notice was also published on the Vectren.com website.



J. Cas Swiz

Date: 5/11/18

Vectren Utilities' Thirty Day Filing To Reflect Rate Modifications Due To The Tax Act

Respondents Southern Indiana Gas and Electric, Inc. d/b/a Vectren Energy Delivery of Indiana ("Vectren South"), consisting of separate gas and electric utilities, and Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana ("Vectren North") (the three utilities together, the "Vectren Utilities"), in response to the February 16, 2018 order in Cause No. 45032 initiated by the Indiana Utility Regulatory Commission (the "Commission") to investigate the impacts on existing utility rates from the Tax Cuts and Jobs Act of 2017 (the "Tax Act"), hereby state as follows:

Introduction

The Commission has initiated this investigation for the purpose of determining customer rate impacts arising from the Tax Act and to establish an expedient process to reflect such impacts in customer rates. At the same time, the Commission has acknowledged the potential differences between specific utility rates and circumstances, as well as the presence of more complicated tax issues, some of which may require use of a subdocket proceeding with evidence, or use of a second phase proceeding to allow submission of evidence and additional time to fully consider such issues.

As a first step, the Commission has required all Respondents to file tariffs reflecting the impact of the Tax Act on base rates as a result of the reduction in the federal income tax rate from 35% to 21%. Such tariffs are to be presented, at least initially, in a Thirty-Day Administrative filing submitted on March 25 (or the next business day being the 26<sup>th</sup>).<sup>1</sup>

The Vectren Utilities' Filing

The Vectren Utilities have reviewed the impacts of the Tax Act on both base rates and on excess accumulated deferred income taxes ("Excess Deferred Taxes") and are prepared to resolve all tax issues within these proceedings. The Vectren Utilities' Thirty Day filing, made separately for each individual utility, proposes rate changes to accomplish the flow back of tax benefits to customers in a reasonable manner that can commence in the near term. In addition, the Vectren Utilities propose a subdocket proceeding to establish a reasonable method for providing the benefits related to Excess Deferred Taxes over an appropriate period.

Beginning January 1, 2018, the Vectren Utilities have accrued the impact of the Tax Act on base rates. The flow back of this accrued amount will be addressed within the subdocket proceeding.

A. Base Rate Reduction.

The Vectren Utilities have followed the principle that all customers should benefit from the reduction of the federal tax rate as provided for in the Tax Act. Consistent with the Cost of Service study completed and approved for Vectren South-Electric within its last base rate case, the reduction in federal income tax expense has been allocated to each individual Rate Schedule using the percentage of taxable income within the Cost of Service Study. Schedules supporting this calculation are included within the thirty-day filing.

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<sup>1</sup> Utility Rates are set based on evidence and after opportunity for a hearing. To assure due process, consistency and fairness, this ratemaking requirement should apply in all rate change contexts. However, in this limited circumstance given the universal tax decrease and shared interest in providing benefits to customers, the Vectren Utilities are amenable to proceeding using the expedited framework provided by the Commission, as further discussed herein.

In Vectren North's last base rate case proceeding, Cause No. 43298, a Stipulation and Settlement Agreement entered into by Vectren North and other intervening parties specifically required that the agreed upon increase in non-tracker revenue be allocated on an "across-the-board basis."<sup>2</sup> As such, Vectren North does not have an approved Cost of Service Study that can be used to determine the taxable income allocation. The schedules presented for Vectren North reflect an across-the-board allocation of the reduction in federal income tax expense, to be consistent with the Order in Cause No. 43298.

In Vectren South-Gas's last base rate case proceeding, Cause No. 43112, a Stipulation and Settlement Agreement entered into by Vectren South-Gas and other intervening parties specifically required that the agreed upon increase in non-tracker revenue be allocated on an "approximate across-the-board, gross margin basis."<sup>3</sup> As such, Vectren South-Gas does not have an approved Cost of Service Study that can be used to determine the taxable income allocation. The schedules presented for Vectren South-Gas reflect an across-the-board allocation of the reduction in federal income tax expense, to be consistent with the Order in Cause No. 43112.

Each of the Vectren Utilities, at the time of the last base rate case, served one or more large customers per the terms of Commission approved special contracts. Within each respective Cost of Service Study, these customers were excluded from the allocation of costs, with the total special contract revenues credited against the overall cost of service-defined revenue requirement for each rate schedule. This treatment was also utilized in Vectren North and Vectren South-Gas's approved Stipulation and Settlement Agreement. As a result of the special contract arrangement and treatment within the Cost of Service Study, these customers would not receive a change in their respective contract rates; however, as part of the negotiated contract rate, it is understood that these customers paid a respective share of the Vectren Utilities' federal income tax expense.

The Vectren Utilities propose that the reductions in the rates and charges as a result of the Tax Act should also apply to these special contract customers. As such, the allocated reductions assigned to each Rate Schedule are offset by the amount of the Tax Act reductions attributed to the special contract customers, allocated based on the rate case margin (revenue less gas or fuel costs) from the last base rate case. The Vectren Utilities have calculated these special contract reductions by maintaining the currently approved contract discount off of the applicable tariff rate. In this manner all customers benefit from the Tax Act; absent such an equitable approach the contract customers would essentially lose some or all of the benefit of their negotiated rate reduction. There is no reasonable basis to exclude them from this refund.

Finally, each of the Vectren Utilities has rates and charges designed in various ways to recover the cost of service from each Rate Schedule. Income Taxes are not specifically identified as a component assigned to any particular charge. The Vectren Utilities have designed the reductions to the rates and charges as a result of the Tax Act to mirror how current base rates recover the revenue requirement. For example, a Rate Schedule that would have 25% of its revenue requirement recovered in an energy or throughput charge and 75% recovered in a demand charge would have its allocated share of the Tax Act reductions reflected in rates in this same 25% / 75% ratio.

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<sup>2</sup> Order in Cause No. 43298 (February 13, 2008), page 9, Paragraph A.

<sup>3</sup> Order in Cause No. 43112 (August 1, 2007), page 16, Paragraph A.

The Vectren Utilities note that these assumptions and impacts reflect changes to revenue requirements approved in each of the respective rate cases, some as far back as August 2007. Many factors have changed in the operation of the Vectren Utilities since these rates were approved. The approach utilized to reflect the reductions to currently approved rates is based upon the information in place at the time of the original Orders, and Vectren expects that adjustments to these assumptions will be necessary within each utility's next base rate case proceeding.

**B. Other Non-Base Rate Mechanisms.**

In addition to the base rates and charges, each of the Vectren Utilities has currently approved adjustment mechanisms which are also impacted by the Tax Act. As an example, for Vectren South-Gas and Vectren North, the currently approved Compliance and System Improvement Adjustment ("CSIA") includes a pre-tax rate of return which is based on a 35% federal income tax rate. The Vectren Utilities propose to address these changes in each individual mechanism filing, ensuring that any future projected recoverable costs impacted by the Tax Act are adjusted and any variances attributed to the Tax Act effective January 1, 2018 be included for reconciliation in each individual mechanism. For those that are not affected, the Vectren Utilities commit to state definitively in the next mechanism filing that it has evaluated the impacts of the Tax Act on the mechanism and determined that no adjustments are required.

**Conclusion**

The Vectren Utilities have proposed reasonable approaches to the flow through of Tax Act benefits to customers, using an expedited approach. The Vectren Utilities have worked with the various parties to address issues regarding the treatment of Excess Deferred Taxes and the accrued liability starting January 1, 2018, and will address this proposal as part of its subdocket proceeding.

**LEGAL NOTICE**

Notice is hereby given that on March 26, 2018, Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. (“Vectren South-Electric”) will file, in accordance with the Indiana Utility Regulatory Commission’s (the “Commission”) February 16, 2018 Order in Cause No. 45032, a request for approval to modify Vectren South-Electric’s Tariff for Electric Service to (1) adjust base rates for the reduction in the Federal Income Tax Rate, and (2) include in applicable Adjustments Appendix L – Excess Deferred Tax Adjustment (“EDTA”). Customers served under the following Rate Schedules will be subject to adjustments to approved rates: Rate RS – Residential Service, Rate B – Water Heating Service, Rate SGS – Small General Service, Rate DGS – Demand General Service, Rate OSS – Off-Season Service, Rate LP – Large Power Service, Rate HLF – High Load Factor Service, Rate BAMP – Backup, Auxiliary and Maintenance Power Services, Rate MLA – Municipal Levee Authority Service, Rate SL-1 – Street Lighting Service, Rate SL-2 – Ornamental Street Lighting Service, Rate SL-3 – Ornamental Street Lighting Service, Rate SL-5 – Expressway Lighting Service, Rate SL-7 – Ornamental Street Lighting Service, Rate SL-8 – Ornamental Street Lighting Service, Rate OL – Outdoor Lighting Service, and Rate S – Emergency Notification Siren Service.

Vectren South-Electric anticipates approval of the filing in May 2018, but no sooner than 30 days after receipt of the filing by the Commission. Objections to the filing should be made in writing addressed to:

Mary M. Becerra  
Secretary to the Commission  
Indiana Utility Regulatory Commission  
PNC Center  
101 W. Washington Street, Suite 1500 East  
Indianapolis, Indiana 46204

William Fine  
Indiana Utility Consumer Counselor  
Indiana Office of Utility Consumer Counselor  
PNC Center  
115 W. Washington St., Suite 1500 South  
Indianapolis, Indiana 46204

Scott E. Albertson  
Vice President, Regulatory Affairs and Gas Supply  
VECTREN UTILITY HOLDINGS, INC.



A service of the Hoosier State Press Association, established 1933

## PUBLISHER'S CLAIM + TEARSHEET + INVOICE

Newspaper: Evansville Courier & Press  
Address: P.O. Box 268  
City, State, ZIP: Evansville, IN 47702-0268  
County: Vanderburgh  
Customer: Regulatory Affairs

Order/invoice number: Tax Act Changes Vectren South Electric  
Publication date(s): 3/29/2018  
Total amount of claim: \$164.05  
Admin Fee: \$16.40  
Total Charge: \$180.45

PREPAID

**LEGAL NOTICE**  
Notice is hereby given that on March 29, 2018, Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. ("Vectren South-Electric") will file, in accordance with the Indiana Utility Regulatory Commission's (the "Commission") February 16, 2018 Order in Cause No. 45032, a request for approval to modify Vectren South-Electric's Tariff for Electric Service to (1) adjust base rates for the reduction in the Federal Income Tax Rate, and (2) include in applicable Adjustments Appendix L - Excess Deferred Tax Adjustment ("EDTA"), customers served under the following Rate Schedules will be subject to adjustments to approved rates: Rate RS - Residential Service, Rate B - Water Heating Service, Rate SSS - Small General Service, Rate DSS - Demand General Service, Rate OSS - Off-Season Service, Rate LP - Large Power Service, Rate HLF - High Load Factor Service, Rate BAMP - Backup, Auxiliary and Maintenance Power Services, Rate MUA - Municipal Levee Authority Service, Rate SL-1 - Street Lighting Service, Rate SL-2 - Ornamental Street Lighting Service, Rate SL-3 - Ornamental Street Lighting Service, Rate SL-5 - Expressway Lighting Service, Rate SL-7 - Ornamental Street Lighting Service, Rate SL-8 - Ornamental Street Lighting Service, Rate OL - Outdoor Lighting Service, and Rate S - Emergency Notification Siren Service.  
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Indianapolis, Indiana 46204  
Scott E. Albertson  
Vice President, Regulatory Affairs and Gas Supply  
VECTREN UTILITY HOLDINGS, INC.  
Pub: March 29, 2018 hspaxlp

I hereby certify publication of this notice on the above date(s)

*Stephen A. Key*  
Signature

Executive director and general counsel,  
Hoosier State Press Association  
Title

3/29/2018  
Date

**Vectren South-Electric  
Federal Tax Reform Adjustments  
Cause No. 45032**

**Exhibit A – Vectren South-Electric Base Rate Changes (5 pages)**

**Exhibit B – Vectren South-Electric Revenue Requirement from Cause No. 43839 (2 pages)**

**Exhibit C – Vectren South-Electric Base Rate Cost Allocations from Cause No. 43839 (2 pages)**

**Exhibit D – Vectren South-Electric Tariff – Redline (25 pages)**

**Exhibit E – Vectren South-Electric Tariff – Clean (25 pages)**

**Vectren South-Electric  
Federal Tax Reform Rate Adjustments  
Base Rates**

**Total Revenue Reduction  
Base Rates**

**\$ (16,670,635)** Exhibit B, Line 1

Line No.	Rate Schedule	Current Base Rates	Adjustment	Proposed Base Rates	Proof	
					Rate Case Billing Determinants	Impact of Credit
1	Residential Standard - Rate RS (Note 1)					
2	Customer Facilities Charge	\$ 11.00	\$ -	\$ 11.00		
3	Energy Charge - Standard	Note 1 \$ 0.09680	\$ (0.00520)	\$ 0.09160	1,011,983,437	\$ (5,264,983)
4	Energy Charge - Transitional - First 1,000 kWh	Note 1 \$ 0.07585	\$ (0.00408)	\$ 0.07177	281,507,430	\$ (1,147,608)
5	Energy Charge - Transitional - Over 1,000 kWh (June-September)	Note 1 \$ 0.05217	\$ (0.00280)	\$ 0.04937	45,069,958	\$ (126,374)
6	Energy Charge - Transitional - Over 1,000 kWh (October-May)	Note 1 \$ 0.03862	\$ (0.00208)	\$ 0.03654	154,140,518	\$ (319,946)
						\$ (6,858,911)
7	Water Heating - Rate B					
8	Customer Facilities Charge	\$ 5.00	\$ -	\$ 5.00		
9	Energy Charge	\$ 0.04939	\$ (0.00251)	\$ 0.04688	12,370,498	\$ (31,065)
						\$ (31,065)
10	Small General Service - Rate SGS (Note 1)					
11	Customer Facilities Charge	\$ 11.00	\$ -	\$ 11.00		
12	Energy Charge - First 1,000 kWh	Note 1 \$ 0.09130	\$ (0.00319)	\$ 0.08811	45,802,927	\$ (146,048)
13	Energy Charge - Next 1,000 kWh	Note 1 \$ 0.06928	\$ (0.00242)	\$ 0.06686	10,997,727	\$ (26,610)
14	Energy Charge - Over 2,000 kWh	Note 1 \$ 0.03820	\$ (0.00133)	\$ 0.03687	7,004,727	\$ (9,345)
						\$ (182,003)
15	Demand General Service - Rate DGS (Note 1)					
16	Customer Facilities Charge - Group 1	\$ 15.00	\$ -	\$ 15.00		
17	Customer Facilities Charge - Group 2	\$ 35.00	\$ -	\$ 35.00		
18	Customer Facilities Charge - Group 3	\$ 75.00	\$ -	\$ 75.00		
19	Demand Charge	\$ 5.500	\$ (0.313)	\$ 5.187	3,542,014	\$ (1,109,478)
20	Transformer Ownership Discount	\$ (0.451)	\$ -	\$ (0.451)	122,639	\$ -
21	Energy Charge - First 1,000 kWh	Note 1 \$ 0.08025	\$ (0.00464)	\$ 0.07561	75,374,629	\$ (349,700)
22	Energy Charge - Next 14,000 kWh	Note 1 \$ 0.05747	\$ (0.00332)	\$ 0.05415	976,061,979	\$ (3,242,976)
23	Energy Charge - Over 15,000 kWh	Note 1 \$ 0.02673	\$ (0.00155)	\$ 0.02518	109,090,639	\$ (168,582)
						\$ (4,870,736)
24	Municipal Levee Authority - Rate MLA (Note 2)					
25	Customer Facilities Charge - Group 2	\$ 35.00	\$ -	\$ 35.00		
26	Customer Facilities Charge - Group 3	\$ 75.00	\$ -	\$ 75.00		
27	Demand Charge	\$ 5.500	\$ (0.313)	\$ 5.187	-	\$ -
28	Transformer Ownership Discount	\$ (0.451)	\$ -	\$ (0.451)	-	\$ -
29	Energy Charge - First 1,000 kWh	Note 1 \$ 0.08025	\$ (0.00464)	\$ 0.07561	-	\$ -
30	Energy Charge - Next 14,000 kWh	Note 1 \$ 0.05747	\$ (0.00332)	\$ 0.05415	-	\$ -
31	Energy Charge - Over 15,000 kWh	Note 1 \$ 0.02673	\$ (0.00155)	\$ 0.02518	-	\$ -
						\$ -
24	Off-Season Service - Rate OSS					
25	Customer Facilities Charge	\$ 15.00	\$ -	\$ 15.00		
26	Demand Charge	\$ 5.00	\$ (0.256)	\$ 4.744	378,855	\$ (96,994)
27	Energy Charge	\$ 0.04626	\$ (0.00241)	\$ 0.04385	100,743,921	\$ (242,552)
						\$ (339,547)
28	Large Power Service - Rate LP					
29	Customer Facilities Charge	\$ 150.00	\$ -	\$ 150.00		
30	Demand Charge	\$ 10.000	\$ (0.690)	\$ 9.310	2,577,902	\$ (1,778,475)
31	Transmission Voltage Discount	\$ (2.342)	\$ -	\$ (2.342)	175,562	\$ -
32	Energy Charge	\$ 0.02095	\$ (0.00148)	\$ 0.01947	1,205,522,138	\$ (1,788,113)
						\$ (3,566,588)
33	High Load Factor Service - Rate HLF					
34	Demand Charge	\$ 20.728	\$ (1.246)	\$ 19.482	119,962	\$ (149,444)
						\$ (149,444)
35	Backup, Auxiliary, and Maintenance Service - Rate BAMP					
36	Customer Facilities Charge	\$ 100.00	\$ -	\$ 100.00		
37	Capacity Charge - Backup - Firm [A]	\$ 6.210	\$ (0.708)	\$ 5.502	-	\$ -
38	Capacity Charge - Backup - Non-Firm [A]	\$ 6.210	\$ (0.708)	\$ 5.502	-	\$ -
						\$ -
39	Street Lighting Service - Rate SL-1		\$ (4.83)	[B]		
40	Ornamental Street Lighting Service - Rate SL-2		\$ (4.83)	[B]		
41	Ornamental Street Lighting Service - Rate SL-3		\$ (4.83)	[B]		
42	Expressway Lighting Service - Rate SL-5		\$ (4.83)	[B]		
43	Ornamental Street Lighting Service - Rate SL-7		\$ (4.83)	[B]		
44	Ornamental Street Lighting Service - Rate SL-8		\$ (4.83)	[B]		
45	Outdoor Lighting Service - Rate OL		\$ (0.39)	[C]		

[A] Rate BAMP - Firm - Rate CSP factor in tariff calculation is already adjusted for tax rate change.

Rate BAMP - Non-Firm - \$2.98 per kVa of Billing Demand is unchanged.

[B] Rate Change for Street Lighting Rates is an amount per year per light.

See separate schedule for adjusted rates by light/type.

[C] Rate Change for Outdoor Lighting Rates is an amount per month per light.

See separate schedule for adjusted rates by light/type.

Note 1: See Page 2 for details of individual rate reduction calculations

Note 2: Municipal Levee Authority (MLA) rates are the same as Demand General Service (DGS)

Exhibit A  
Page 2 of 5

**Vectren South-Electric**  
**Federal Tax Reform Rate Adjustments**  
**Base Rates**

	kWh	Existing Rates	Amounts	Percents	Reduction	Rate Reduction
46 Residential Standard - Rate RS						
47 Energy Charge - Standard	1,011,983,437	\$ 0.09680	\$ 97,959,997	77%	\$ (5,264,983)	\$ (0.00520)
48 Energy Charge - Transitional - First 1,000 kWh	281,507,430	\$ 0.07585	\$ 21,352,339	17%	\$ (1,147,608)	\$ (0.00408)
49 Energy Charge - Transitional - Over 1,000 kWh (June-September)	45,069,958	\$ 0.05217	\$ 2,351,300	2%	\$ (126,374)	\$ (0.00280)
50 Energy Charge - Transitional - Over 1,000 kWh (October-May)	154,140,518	\$ 0.03862	\$ 5,952,907	5%	\$ (319,946)	\$ (0.00208)
51					\$ (6,858,911)	
52 Small General Service - Rate SGS						
53 Energy Charge - First 1,000 kWh	45,802,927	\$ 0.09130	\$ 4,181,807	80%	\$ (146,048)	\$ (0.00319)
54 Energy Charge - Next 1,000 kWh	10,997,727	\$ 0.06928	\$ 761,923	15%	\$ (26,610)	\$ (0.00242)
55 Energy Charge - Over 2,000 kWh	7,004,727	\$ 0.03820	\$ 267,581	5%	\$ (9,345)	\$ (0.00133)
56					\$ (182,003)	
57 Demand General Service - Rate DGS						
58 Energy Charge - First 1,000 kWh	75,374,629	\$ 0.08025	\$ 6,048,814	9%	\$ (349,700)	\$ (0.00464)
59 Energy Charge - Next 14,000 kWh	976,061,979	\$ 0.05747	\$ 56,094,282	86%	\$ (3,242,976)	\$ (0.00332)
60 Energy Charge - Over 15,000 kWh	109,090,639	\$ 0.02673	\$ 2,915,993	4%	\$ (168,582)	\$ (0.00155)
61					\$ (3,761,258)	

**Vectren South-Electric**  
**Federal Tax Reform Rate Adjustments**  
**Street Lighting Proposed Rates**

Line No.	Rate Schedule	Current Base		Adjustment	Proposed Base		Proof	
		Rates			Rates		Rate Case Billing	Impact of Credit
		(\$/Year/Light)			(\$/Year/Light)		Determinants	(Annual)
1	<b>Rate SL-1: Street Lighting Service - Series and/or</b>							
2	<b>Multiple Incandescent Lamps (A)</b>							
3	Overhead Construction-Wood Poles							
4	Radial Water Reflectors							
5	2,500 Lumen	\$	20.95	\$	(4.83)	\$	16.12	14 \$ (68)
6	Enclosing Globe							
7	2,500 Lumen	\$	25.40	\$	(4.83)	\$	20.57	7 \$ (34)
8	6,000 Lumen	\$	29.13	\$	(4.83)	\$	24.30	3 \$ (14)
9	<b>Rate SL-1: Street Lighting Service - Series and/or</b>							
10	<b>Multiple Mercury Vapor Lamps (B)</b>							
11	Overhead Construction - Wood Poles							
12	175 Watt (8,000 Lumens)	\$	67.88	\$	(4.83)	\$	63.06	3,643 \$ (17,585)
13	250 Watt (11,000 Lumens)	\$	91.47	\$	(4.83)	\$	86.64	- \$ -
14	400 Watt (20,000 Lumens)	\$	105.74	\$	(4.83)	\$	100.91	31 \$ (150)
15	1000 Watt (54,000 Lumens)	\$	116.75	\$	(4.83)	\$	111.93	- \$ -
16	Overhead Construction - Metal Poles							
17	175 Watt (8,000 Lumens)	\$	116.43	\$	(4.83)	\$	111.60	1,168 \$ (5,638)
18	Twin Arm 175 Watt (16,000 Lumens)	\$	206.32	\$	(4.83)	\$	201.49	6 \$ (29)
19	250 Watt (11,000 Lumens)	\$	134.64	\$	(4.83)	\$	129.82	- \$ -
20	400 Watt (20,000 Lumens)	\$	126.10	\$	(4.83)	\$	121.27	1 \$ (5)
21	Twin Arm 400 Watt (40,000 Lumens)	\$	221.73	\$	(4.83)	\$	216.91	- \$ -
22	1000 Watt (54,000 Lumens)	\$	170.75	\$	(4.83)	\$	165.93	- \$ -
23	Underground Construction Where Breaking and Replacing							
24	Pavement and/or Sidewalk is Not Req'd.- Metal Poles							
25	175 Watt (8,000 Lumens)	\$	127.44	\$	(4.83)	\$	122.62	73 \$ (352)
26	Twin Arm 175 Watt (16,000 Lumens)	\$	223.95	\$	(4.83)	\$	219.13	- \$ -
27	<b>Rate SL-1: Street Lighting Service - Series and/or</b>							
28	<b>Multiple High Pressure Sodium (C)</b>							
29	Overhead Construction - Wood Poles							
30	100 Watt (8,000 Lumens)	\$	76.90	\$	(4.83)	\$	72.07	4,621 \$ (22,305)
31	150 Watt (15,000 Lumens)	\$	75.53	\$	(4.83)	\$	70.70	780 \$ (3,765)
32	200 Watt (20,000 Lumens)	\$	127.04	\$	(4.83)	\$	122.22	2,042 \$ (9,857)
33	400 Watt (45,000 Lumens)	\$	178.60	\$	(4.83)	\$	173.77	49 \$ (237)
34	Overhead Construction - Metal Poles							
35	100 Watt (8,000 Lumens)	\$	125.49	\$	(4.83)	\$	120.66	968 \$ (4,672)
36	Twin Arm 100 Watt (16,000 Lumens)	\$	224.12	\$	(4.83)	\$	219.30	36 \$ (174)
37	150 Watt (15,000 Lumens)	\$	124.08	\$	(4.83)	\$	119.25	18 \$ (87)
38	200 Watt (20,000 Lumens)	\$	152.23	\$	(4.83)	\$	147.41	2,607 \$ (12,584)
39	Twin Arm 200 Watt (40,000 Lumens)	\$	261.79	\$	(4.83)	\$	256.96	2 \$ (10)
40	400 Watt (45,000 Lumens)	\$	232.55	\$	(4.83)	\$	227.72	114 \$ (550)
41	Twin Arm 400 Watt (90,000 Lumens)	\$	389.55	\$	(4.83)	\$	384.72	- \$ -
42	Underground Construction Where Breaking and Replacing							
43	Pavement and/or Sidewalk is Not Req'd. - Metal Poles							
44	100 Watt (8,000 Lumens)	\$	136.29	\$	(4.83)	\$	131.46	708 \$ (3,417)
45	Twin Arm 100 Watt (16,000 Lumens)	\$	241.54	\$	(4.83)	\$	236.71	9 \$ (43)
46	200 Watt (20,000 Lumens) (where direct burial cable	\$	233.12	\$	(4.83)	\$	228.30	124 \$ (599)
47	and imbedded type pole is used)							
48	Twin Arm 200 Watt (40,000 Lumens)	\$	346.69	\$	(4.83)	\$	341.86	22 \$ (106)
49	200 Watt (20,000 Lumens) (where conduit and anchor	\$	287.04	\$	(4.83)	\$	282.21	96 \$ (463)
50	base pole is used)							
51	400 Watt (45,000 Lumens)	\$	340.35	\$	(4.83)	\$	335.53	- \$ -
52	Twin Arm 400 Watt (90,000 Lumens)	\$	464.97	\$	(4.83)	\$	460.14	21 \$ (101)

**Vectren South-Electric**  
**Federal Tax Reform Rate Adjustments**  
**Street Lighting Proposed Rates**

Line No.	Rate Schedule	Current Base		Adjustment	Proposed Base		Proof	
		Rates			Rates		Rate Case Billing	Impact of Credit
		(\$/Year/Light)			(\$/Year/Light)		Determinants	(Annual)
1	<b>Rate SL-1: Street Lighting Service - Series and/or</b>							
2	<b>Multiple Light Emitting Diode LED (D)</b>							
3	Overhead Construction - Wood Poles							
4	60 Watt (5,500 Lumens)	\$	52.64	\$	(4.83)	\$	47.81	- \$ -
5	130 Watt (15,000 Lumens)	\$	107.98	\$	(4.83)	\$	103.15	- \$ -
6	210 Watt (24,000 Lumens)	\$	185.59	\$	(4.83)	\$	180.76	- \$ -
7	Overhead Construction - Metal Poles							
8	60 Watt (5,500 Lumens)	\$	101.23	\$	(4.83)	\$	96.40	- \$ -
9	Twin Arm 60 Watt (11,000 Lumens)	\$	175.60	\$	(4.83)	\$	170.77	- \$ -
10	130 Watt (15,000 Lumens)	\$	133.17	\$	(4.83)	\$	128.34	- \$ -
11	Twin Arm 130 Watt (30,000 Lumens)	\$	223.67	\$	(4.83)	\$	218.84	- \$ -
12	210 Watt (24,000 Lumens)	\$	239.54	\$	(4.83)	\$	234.71	- \$ -
13	Twin Arm 210 Watt (48,000 Lumens)	\$	403.53	\$	(4.83)	\$	398.70	- \$ -
14	Underground Construction Where Breaking and Replacing							
15	Pavement and/or Sidewalk is Not Req'd. - Metal Poles							
16	60 Watt (5,500 Lumens)	\$	112.03	\$	(4.83)	\$	107.20	- \$ -
17	Twin Arm 60 Watt (11,000 Lumens)	\$	193.02	\$	(4.83)	\$	188.19	- \$ -
18	130 Watt (15,000 Lumens) (where direct burial cable	\$	214.06	\$	(4.83)	\$	209.23	- \$ -
19	and imbedded type pole is used)							
20	Twin Arm 130 Watt (30,000 Lumens)	\$	308.57	\$	(4.83)	\$	303.74	- \$ -
21	130 Watt (15,000 Lumens) (where conduit and anchor	\$	267.99	\$	(4.83)	\$	263.16	- \$ -
22	base pole is used)							
23	210 Watt (24,000 Lumens)	\$	347.34	\$	(4.83)	\$	342.51	- \$ -
24	Twin Arm 210 Watt (48,000 Lumens)	\$	478.95	\$	(4.83)	\$	474.12	- \$ -
25	<b>Rate SL-2: Ornamental Street Lighting Service</b>							
26	<b>Post Top Lantern Type Luminaire</b>							
27	Underground Construction - Wood Poles							
28	175 Watt (8,000 Lumens)-Mercury Vapor	\$	68.84	\$	(4.83)	\$	64.01	138 \$ (666)
29	100 Watt (8,000 Lumens) - High Pressure Sodium	\$	77.87	\$	(4.83)	\$	73.04	85 \$ (410)
30	60 Watt (5,500 Lumens) - Light Emitting Diode LED	\$	53.61	\$	(4.83)	\$	48.78	- \$ -
31	<b>Rate SL-3: Ornamental Street Lighting Service</b>							
32	<b>Contemporary Spherical Luminaire</b>							
33	Underground Construction - Steel Post							
34	200 Watt High Pressure Sodium	\$	209.77	\$	(4.83)	\$	204.94	- \$ -
35	130 Watt Light Emitting Diode LED	\$	190.71	\$	(4.83)	\$	185.88	- \$ -
36	<b>Rate SL-5: Expressway Lighting Service</b>							
37	Mercury Vapor Street Lighting - Metal Pole							
38	1000 Watt Mercury Vapor (Frangible Construction)	\$	420.54	\$	(4.83)	\$	415.71	- \$ -
39	1000 Watt Mercury Vapor (Non-Frangible Construction)	\$	398.97	\$	(4.83)	\$	394.14	- \$ -
40	High Pressure Sodium Street Lighting - Metal Poles							
41	400 Watt High Pressure Sodium (Frangible Construction)	\$	483.23	\$	(4.83)	\$	478.41	382 \$ (1,844)
42	Twin 400 Watt High Pressure Sodium (Frangible Construction)	\$	651.78	\$	(4.83)	\$	646.95	10 \$ (48)
43	400 Watt High Pressure Sodium (Non-Frangible Construction)	\$	461.68	\$	(4.83)	\$	456.85	306 \$ (1,477)
44	Light Emitting Diode LED Street Lighting - Metal Poles							
45	210 Watt Light Emitting Diode (Frangible Construction)	\$	490.22	\$	(4.83)	\$	485.39	- \$ -
46	Twin 210 Watt Light Emitting Diode (Frangible Construction)	\$	665.75	\$	(4.83)	\$	660.92	- \$ -
47	210 Watt Light Emitting Diode (Non-Frangible Construction)	\$	468.67	\$	(4.83)	\$	463.84	- \$ -
48	<b>Rate SL-7: Ornamental Street Lighting Service</b>							
49	Underground Construction - Metal Post							
50	100 Watt High Pressure Sodium	\$	182.36	\$	(4.83)	\$	177.53	- \$ -
51	60 Watt Light Emitting Diode	\$	158.10	\$	(4.83)	\$	153.27	- \$ -
52	<b>Rate SL-8: Ornamental Street Lighting Service</b>							
53	Underground Construction - Fiberglass Poles							
54	100 Watt High Pressure Sodium (8,000 Lumen)	\$	93.70	\$	(4.83)	\$	88.87	99 \$ (478)
55	60 Watt Light Emitting Diode (5,500 Lumen)	\$	69.44	\$	(4.83)	\$	64.61	- \$ -
56	Total						18,183	\$ (87,768)

Exhibit A  
Page 5 of 5

**Vectren South-Electric**  
**Federal Tax Reform Rate Adjustments**  
**Outdoor Lighting Proposed Rates**

Line No.	Rate Schedule	Current Base Rates		Adjustment	Proposed Base Rates		Proof	
		(\$/Month/Light)			(\$/Month/Light)		Rate Case Billing Determinants	Impact of Credit (Annual)
1	<b>Outdoor Lighting - Rate OL</b>							
2	High Pressure Sodium							
3	100 Watt (8,000 Lumens)	\$	5.54	\$	(0.39)	\$	5.15	2,592 \$ (12,087)
4	100 Watt Directional Luminaire (8,000 Lumens)	\$	5.93	\$	(0.39)	\$	5.54	785 \$ (3,661)
5	200 Watt (20,000 Lumens)	\$	7.59	\$	(0.39)	\$	7.20	826 \$ (3,852)
6	200 Watt Directional Luminaire (20,000 Lumens)	\$	9.01	\$	(0.39)	\$	8.62	1,340 \$ (6,249)
7	400 Watt Directional Luminaire (45,000 Lumens)	\$	15.13	\$	(0.39)	\$	14.74	1,556 \$ (7,256)
8	Mercury Vapor							
9	175 Watt (7,000 Lumens)	\$	4.93	\$	(0.39)	\$	4.54	1,487 \$ (6,934)
10	400 Watt (20,000 Lumens)	\$	5.96	\$	(0.39)	\$	5.57	160 \$ (746)
11	400 Watt Directional Luminaire (20,000 Lumens)	\$	7.38	\$	(0.39)	\$	6.99	275 \$ (1,282)
12	1,000 Watt Directional Luminaire (50,000 Lumens)	\$	10.24	\$	(0.39)	\$	9.85	85 \$ (396)
13	Emergency Sirens (Rate S)	\$	16.22	\$	(0.39)	\$	15.83	30 \$ (140)
14	<b>Total</b>							<b>9,136 \$ (42,604)</b>

**Vectren South-Electric**  
**Cause No. 43839**  
**Federal Tax Reform - Base Rate Adjustment**

		Cause No. 43839		Adjusted		Tax Rate		Rate Case	
		Rate Case		Rate Case		Adjustments		Revised	
		Original	Proposed Rates						
1	Revenue	\$ 587,677,172	\$ 587,677,172	\$ (16,670,635)		\$ 571,006,537			
2	Cost of Sales	\$ 222,188,900	\$ 222,188,900			\$ 222,188,900			
3	Total O&M Expense	\$ 145,791,061	\$ 145,791,061	\$ (69,433)		\$ 145,721,628			
4	Depreciation and Amortization	\$ 72,105,460	\$ 72,105,460			\$ 72,105,460			
5	Revenue Taxes	\$ 7,848,464	\$ 7,848,464	\$ (232,667)		\$ 7,615,797			
6	Property Taxes	\$ 7,954,693	\$ 7,954,693			\$ 7,954,693			
7	Interest Expense	\$ 35,888,522	\$ 35,888,522			\$ 35,888,522			
8	Total Income Taxes	\$ 37,338,296	\$ 25,522,235	\$ (4,552,474)		\$ 20,969,762			
9	<b>Net Income - Booked</b>	<b>\$ 58,561,776</b>	<b>\$ 70,377,837</b>	<b>\$ (11,816,061)</b>		<b>\$ 58,561,776</b>			
10	<b>Net Operating Income</b>	<b>\$ 94,450,298</b>	<b>\$ 106,266,359</b>	<b>\$ (11,816,061)</b>		<b>\$ 94,450,298</b>			
11	NOI Excess above Authorized		\$ (11,816,061)						
12	Revenue Conversion Factor	58.32%		70.88%					
13	Required Reduction to Revenue		\$ (16,670,635)						
14	<b>State Tax Calculation:</b>								
15	Revenue	\$ 587,677,172	\$ 587,677,172			\$ 571,006,537			
16	Cost of Sales	\$ 222,188,900	\$ 222,188,900			\$ 222,188,900			
17	Total O&M Expense	\$ 145,791,061	\$ 145,791,061			\$ 145,721,628			
18	Depreciation and Amortization	\$ 72,105,460	\$ 72,105,460			\$ 72,105,460			
19	Property Taxes	\$ 7,954,693	\$ 7,954,693			\$ 7,954,693			
20	Interest Expense	\$ 35,888,522	\$ 35,888,522			\$ 35,888,522			
21	Pre-Deductions	\$ 103,748,536	\$ 103,748,536			\$ 87,147,334			
22	Permanent Differences	\$ 583,494	\$ 583,494			\$ 583,494			
23	State Taxable Income	\$ 104,332,030	\$ 104,332,030			\$ 87,730,828			
24	State Tax Rate	8.50%	8.50%			8.50%			
25	Calculated State Taxes	\$ 8,868,223	\$ 8,868,223			\$ 7,457,120			
26	Permanent Credit	\$ 287,446	\$ 287,446			\$ 287,446			
27	State Taxes in Base Rates	\$ 9,155,669	\$ 9,155,669			\$ 7,744,566			
28	State Taxable Income	\$ 104,332,030	\$ 104,332,030			\$ 87,730,828			
29	Calculation Exclusion	\$ 107,917	\$ 107,917			\$ 107,917			
30	Kentucky Taxable Income	\$ 104,439,947	\$ 104,439,947			\$ 87,838,745			
31	Kentucky State Tax Rate	0.002359%	0.002359%			0.002359%			
32	Kentucky State Tax	\$ 2,464	\$ 2,464			\$ 2,072			
33	<b>Federal Income Tax Calculation:</b>								
34	Revenue	\$ 587,677,172	\$ 587,677,172			\$ 571,006,537			
35	Cost of Sales	\$ 222,188,900	\$ 222,188,900			\$ 222,188,900			
36	Total O&M Expense	\$ 145,791,061	\$ 145,791,061			\$ 145,721,628			
37	Depreciation and Amortization	\$ 72,105,460	\$ 72,105,460			\$ 72,105,460			
38	Property Taxes	\$ 7,954,693	\$ 7,954,693			\$ 7,954,693			
39	Interest Expense	\$ 35,888,522	\$ 35,888,522			\$ 35,888,522			
40	Revenue Taxes	\$ 7,848,464	\$ 7,848,464			\$ 7,615,797			
41	State Income Taxes	\$ 9,158,132	\$ 9,158,132			\$ 7,746,639			
42	Pre-Deductions	\$ 86,741,940	\$ 86,741,940			\$ 71,784,899			
43	Permanent Differences	\$ (2,341,506)	\$ (2,341,506)			\$ (2,341,506)			
44	Federal Taxable Income	\$ 84,400,434	\$ 84,400,434			\$ 69,443,393			
45	Federal Tax Rate	35.00%	21.00%			21.00%			
46	Calculated Federal Taxes	\$ 29,540,152	\$ 17,724,091			\$ 14,583,113			
47	Permanent Credit	\$ (1,359,988)	\$ (1,359,988)			\$ (1,359,988)			
48	Federal Taxes in Base Rates	\$ 28,180,164	\$ 16,364,103			\$ 13,223,125			
49	Total Income Taxes	\$ 37,338,296	\$ 25,522,235			\$ 20,969,763			
50	Per Rate Case	\$ 37,338,296							
51	Difference	\$ 0							

**Vectren South-Electric**  
**Cause No. 43839**  
**Federal Tax Reform - Base Rate Adjustment**

1	<b>Revenue Conversion Factor:</b>			52
2	One	1.000000	1.000000	1.000000 53
3	Less: IURC Fee	0.001074	0.001074	0.001074 54
4	Less: Bad Debt	0.003091	0.003091	0.003091 55
5	One Less IURC Fee and IURT	<u>0.995835</u>	<u>0.995835</u>	<u>0.995835</u> 56
6	One	1.000000	1.000000	1.000000 57
7	Less: Bad Debt	0.003091	0.003091	0.003091 58
8	Taxable Adjusted IURT	<u>0.996909</u>	<u>0.996909</u>	<u>0.996909</u> 59
9	IURT Rate	0.014000	0.014000	0.014000 60
10	Adjusted IURT	<u>0.013957</u>	<u>0.013957</u>	<u>0.013957</u> 61
11	One	1.000000	1.000000	1.000000 62
12	Less: Bad Debt	0.003091	0.003091	0.003091 63
13	Less: IURC Fee	0.001074	0.001074	0.001074 64
14	Taxable Adjusted Gross Income Tax	<u>0.995835</u>	<u>0.995835</u>	<u>0.995835</u> 65
15	Adjusted Gross Income Tax Rate	<u>0.085000</u>	<u>0.085000</u>	<u>0.085000</u> 66
16	Adjusted Gross Income Tax	<u>0.084646</u>	<u>0.084646</u>	<u>0.084646</u> 67
17	Kentucky Apportionment	0.000337	0.000337	0.000337 68
18	Kentucky State Income Tax Rate	0.070000	0.070000	0.070000 69
19	Effective Kentucky Income Tax Rate	0.000024	0.000024	0.000024 70
20	Kentucky Coal Tax Credit Effect	0.000000	0.000000	0.000000 71
21	Line 5 less line 16 less line 19 less line 20	0.897209	0.897209	0.897209 72
22	One	1.000000	1.000000	1.000000 73
23	Less: Federal Income Tax Rate	0.350000	0.210000	0.210000 74
24	One Less Federal Income Tax Rate	<u>0.650000</u>	<u>0.790000</u>	<u>0.790000</u> 75
25	Effective Incremental Revenue/NOI Conversion Factor	<u>58.32%</u>	<u>70.88%</u>	<u>70.88%</u> 76

Vectren South-Electric  
Cause No. 43839  
Federal Tax Reform - Base Rate Adjustment

Revenue Reduction - Tax Reform	Rate RS	Water Heating Rate B	Small General Service Rate SGS	Demand General Service Rate DGS	Off-Season Service Rate OSS	Large Power Rate LP	Maintenance, Auxiliary Rate BAMP	High Load Factor Rate HLF	Outdoor Lighting Rate OL	Street Lighting Rate SL
1 Taxable Income	\$ 96,198,056	\$ 41,051,202	\$ 188,881	\$ 29,006,287	\$ 2,029,833	\$ 21,134,775	\$ -	\$ 891,082	\$ 253,737	\$ 525,911
2 Total Margin	\$ 100,000,000	\$ 42,673,986	\$ 0,1963%	\$ 30,1527%	\$ 2,1100%	\$ 21,19701%	\$ 0,0000%	\$ 0,9263%	\$ 0,2638%	\$ 0,5467%
3 Fixed Cost Recovery - Energy Charge	\$ 395,908,791	\$ 186,313,423	\$ 8,370,951	\$ 113,893,246	\$ 8,914,709	\$ 70,104,233	\$ -	\$ 3,635,089	\$ 1,003,232	\$ 2,461,962
4 Fixed Cost Recovery - Demand Charge	\$ 100,000,000	\$ 47,059,97%	\$ 2,1144%	\$ 28,7675%	\$ 2,2517%	\$ 17,7072%	\$ 0,0000%	\$ 0,9182%	\$ 0,2534%	\$ 0,6218%
5 Fixed Cost Recovery - Per Light Charge	\$ 100,000,000	\$ 100,000,00%	\$ 100,0000%	\$ 100,0000%	\$ 71,4342%	\$ 50,1351%	\$ 0,0000%	\$ 0,0000%	\$ 0,0000%	\$ 0,0000%
6 Fixed Cost Recovery - Demand Charge	\$ 100,000,000	\$ 0,0000%	\$ 0,0000%	\$ 22,7784%	\$ 28,5658%	\$ 49,8649%	\$ 0,0000%	\$ 100,0000%	\$ 0,0000%	\$ 0,0000%
7 Fixed Cost Recovery - Per Light Charge	\$ 100,000,000	\$ 0,0000%	\$ 0,0000%	\$ 0,0000%	\$ 0,0000%	\$ 0,0000%	\$ 0,0000%	\$ 0,0000%	\$ 100,0000%	\$ 100,0000%
8 Total Energy (kWh)	4,139,010,684	1,492,701,342	12,370,498	1,160,527,247	100,743,921	1,205,522,138	-	81,222,000	7,650,084	14,468,073
9 Total Demand (kW(kVA))	6,618,733	-	-	3,542,014	378,855	2,577,902	-	119,962	-	-
10 Total Lights	27,319	-	-	-	-	-	-	-	9,136	18,183
<b>**Allocate Tax Reform Credit**</b>										
11 Taxable Income Allocation	[Line 2]	42,67398%	0,1963%	30,1527%	2,1100%	21,19701%	0,0000%	0,9263%	0,2638%	0,5467%
12 Tax Reform Credit	\$ (16,670,635)	\$ (7,113,980)	\$ (32,724)	\$ (5,026,647)	\$ (351,750)	\$ (3,662,555)	\$ -	\$ (154,420)	\$ (43,977)	\$ (91,138)
13 Tax Reform Credit - Energy Charge	\$ (13,305,286)	\$ (7,113,980)	\$ (32,724)	\$ (3,681,685)	\$ (251,270)	\$ (1,856,227)	\$ -	\$ -	\$ -	\$ -
14 Tax Reform Credit - Demand Charge	\$ (3,226,221)	\$ -	\$ -	\$ (1,344,962)	\$ (100,480)	\$ (1,826,329)	\$ -	\$ -	\$ -	\$ -
15 Tax Reform Credit - Per Light	\$ (135,115)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Tax Reform Credit - Per Light	\$ (135,115)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Tax Reform Credit - Energy Charge	\$ (0,00477)	\$ (0,00265)	\$ (0,00303)	\$ (0,00334)	\$ (0,00249)	\$ (0,00152)	\$ -	\$ -	\$ -	\$ -
18 Tax Reform Credit - Demand Charge	\$ -	\$ -	\$ -	\$ (0,323)	\$ (0,265)	\$ (0,708)	\$ -	\$ (1,287)	\$ -	\$ -
19 Tax Reform Credit - Per Light Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0,40)	\$ (0,42)
<b>**Allocate Special Contract Impact**</b>										
20 Special Contract Change	\$ 315,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Special Contract Change	\$ 212,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Special Contract Change	\$ 13,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Special Contract Change	\$ 541,969	\$ 47,0597%	0,3061%	28,7675%	2,2517%	17,7072%	0,0000%	0,9182%	0,2534%	0,6218%
24 Special Contract Change	\$ 541,969	\$ 255,049	\$ 1,659	\$ 155,911	\$ 12,204	\$ 95,988	\$ -	\$ 4,976	\$ 1,373	\$ 3,370
25 Special Contract Change	\$ 445,395	\$ 255,049	\$ 1,659	\$ 120,397	\$ 8,717	\$ 48,113	\$ -	\$ -	\$ -	\$ -
26 Special Contract Change - Energy Charge	\$ 91,831	\$ -	\$ -	\$ 35,514	\$ 3,486	\$ 47,854	\$ -	\$ 4,976	\$ -	\$ -
27 Special Contract Change - Demand Charge	\$ 4,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 Special Contract Change - Per Light Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 Special Contract Change - Energy Charge	\$ 0,00017	\$ 0,00013	\$ 0,00018	\$ 0,00010	\$ 0,00009	\$ 0,00004	\$ -	\$ -	\$ -	\$ -
30 Special Contract Change - Demand Charge	\$ -	\$ -	\$ -	\$ 0,010	\$ 0,009	\$ 0,019	\$ -	\$ 0,041	\$ -	\$ -
31 Special Contract Change - Per Light Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0,01	\$ 0,02
32 Special Contract Change - Per Light Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Special Contract Change - Per Light Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Net Rate Charge - Energy Charge	[Note 1]	\$ (0,00459)	\$ (0,00251)	\$ (0,00324)	\$ (0,00241)	\$ (0,00148)	\$ -	\$ -	\$ -	\$ -
35 Net Rate Charge - Demand Charge	[Note 1]	\$ -	\$ -	\$ (0,313)	\$ (0,256)	\$ (0,690)	\$ -	\$ (1,246)	\$ -	\$ -
36 Net Rate Charge - Per Light Charge	[Note 1]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0,39)	\$ (0,40)
37 Proof	\$ (12,863,903)	\$ (6,858,911)	\$ (31,065)	\$ (3,761,258)	\$ (242,552)	\$ (1,785,113)	\$ -	\$ -	\$ -	\$ -
38 Demand Charge	\$ (3,134,391)	\$ -	\$ -	\$ (1,109,478)	\$ (96,994)	\$ (1,776,475)	\$ -	\$ (149,444)	\$ -	\$ (87,768)
39 Per Light Charge	\$ (130,372)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 Special Contract	\$ (16,128,666)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Total	\$ (541,969)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Variance	\$ (16,670,635)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note 1 - Rates calculated represent the average rate for each rate schedule. For those that have multiple step rates, specific credits are determined by rate schedule in Exhibit A.

Vectren South-Electric  
Cost of Service Study Workpapers  
Cause No. 43839

Workpapers to Exhibit C

	TOTAL	Residential (RS)	Water Heating (B)	Small General Service (SGS)	Demand General Service (DGS)	Off-Season Service (OSS)	Large Power Service (LP)	Backup Maintenance Auxiliary (BAMP)	High Load Factor Service (HLF)	Outdoor Lighting (OL)	Street Lighting (SL)
[1] Rate Base	\$ 1,295,614,497	\$ 642,330,801	\$ 4,605,358	\$ 29,546,728	\$ 369,435,688	\$ 30,319,191	\$ 199,356,339	\$ -	\$ 9,967,947	\$ 2,818,304	\$ 7,234,140
[2] NOI	\$ 94,450,296	\$ 42,904,502	\$ 245,037	\$ 1,515,638	\$ 27,868,026	\$ 2,078,424	\$ 18,269,202	\$ -	\$ 814,404	\$ 232,772	\$ 522,291
[3] Income Tax	\$ 37,636,282	\$ 15,939,263	\$ 71,413	\$ 419,154	\$ 11,371,630	\$ 791,251	\$ 8,387,744	\$ -	\$ 352,790	\$ 99,031	\$ 204,005
[4] Interest Exp	\$ 35,888,522	\$ 17,792,563	\$ 127,568	\$ 818,444	\$ 10,233,369	\$ 839,842	\$ 5,522,171	\$ -	\$ 276,112	\$ 78,067	\$ 200,386
[5] Taxable Income	\$ 96,198,056	\$ 41,051,202	\$ 188,881	\$ 1,116,348	\$ 29,006,287	\$ 2,029,833	\$ 21,134,775	\$ -	\$ 891,082	\$ 253,737	\$ 525,911
[6] Effective Rate	39.124%	38.828%	37.808%	37.547%	39.204%	38.981%	39.687%	0.000%	39.591%	39.029%	38.791%
[7] Statutory Rate	40.525%										
[8] Taxable Income	100.0000%	42.6736%	0.1963%	1.1605%	30.1527%	2.1101%	21.9701%	0.0000%	0.9263%	0.2638%	0.5467%
[9] Revenue	\$ 591,442,593	\$ 257,526,721	\$ 1,802,114	\$ 11,414,957	\$ 169,226,065	\$ 13,720,966	\$ 125,965,200	\$ -	\$ 7,266,170	\$ 1,368,200	\$ 3,152,200
[10] FAC Fuel Cost	\$ 195,533,802	\$ 71,213,298	\$ 590,168	\$ 3,044,006	\$ 55,332,819	\$ 4,806,257	\$ 55,860,967	\$ -	\$ 3,631,082	\$ 364,968	\$ 690,238
[11] Margin	\$ 395,908,791	\$ 186,313,423	\$ 1,211,947	\$ 8,370,951	\$ 113,893,246	\$ 8,914,709	\$ 70,104,233	\$ -	\$ 3,635,089	\$ 1,003,232	\$ 2,461,962
[12] Margin	100.0000%	47.0587%	0.3061%	2.1144%	28.7675%	2.2517%	17.7072%	0.0000%	0.9182%	0.2534%	0.6219%
[13] Energy (kWh)	4,139,010,684	1,492,701,342	12,370,498	63,805,381	1,160,527,247	100,743,921	1,205,522,138	-	81,222,000	7,650,084	14,468,073
[14] Margin - Energy Charge	\$ 231,722,709	\$ 129,132,527	\$ 615,556	\$ 5,275,819	\$ 66,043,102	\$ 4,736,979	\$ 25,918,726	\$ -	\$ -	\$ -	\$ -
[15] Demand (kW/kVa)	6,618,733	-	-	-	3,542,014	378,855	2,577,902	-	119,962	-	-
[16] Margin - Demand	\$ 49,728,805	\$ -	\$ -	\$ -	\$ 19,481,077	\$ 1,894,273	\$ 25,779,015	\$ -	\$ 2,574,440	\$ -	\$ -
[17] Lights (Number)	27,319	-	-	-	-	-	-	-	-	9,136	18,183
[18] Margin - Lights	\$ 4,002,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,204,717	\$ 2,797,701
[19] Margin from Energy		100.0000%	100.0000%	100.0000%	77.2216%	71.4342%	50.1351%	0.0000%	0.0000%	0.0000%	0.0000%
[20] Margin from Demand		0.0000%	0.0000%	0.0000%	22.7784%	28.5658%	43.8649%	0.0000%	100.0000%	0.0000%	0.0000%
[21] Margin from Quantity of Lights		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%

[2]H[3]H[4]  
[3]H[5]  
1-(1-0.35)<sup>(1-0.085)</sup>  
[5]H[5]  
[9]H[10]  
[11]H[11]  
[14]H[14]H[16]H[18]  
[16]H[14]H[16]H[18]  
[18]H[14]H[16]H[18]

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Electric Service  
I.U.R.C. No. E-13

Sheet No. 10  
Fourth, Revised Page 1 of 2  
Cancels Third, Revised Page 1 of 2

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## RATE RS RESIDENTIAL SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

### APPLICABILITY

This Rate Schedule shall be applicable to all Residential Customers. Customers shall be classified for billing purposes as either Standard or Transitional. A Transitional Customer shall be any Residential Customer who receives service at a Transitional Premises. A Transitional Premises is any Residential Premises which permanently and exclusively uses electric equipment for space heating, takes all service through one meter and which either received service under the former Rate EH as of May 3, 2011 or which is attached to Company's distribution system on or before May 3, 2012. Standard Customers are all other Residential Customers.

### CHARACTER OF SERVICE

Service provided hereunder shall be alternating current, sixty hertz, Single Phase, three-wire 120/240 or 120/208 nominal volts, or any other mutually agreed upon voltages.

### RATES AND CHARGES

The monthly Rates and Charges for service hereunder shall be:

#### **Customer Facilities Charge:**

\$11.00 per month

#### **Energy Charge:**

##### Standard Customers

\$0.09~~160~~ per kWh for all kWh used per month

Deleted: 680

##### Transitional Customers

\$0.07~~177~~ per kWh for the first 1,000 kWh used per month

Deleted: 585

\$0.0~~4937~~ per kWh for all over 1,000 kWh used during the months of June through September

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\$0.0~~3654~~ per kWh for all over 1,000 kWh used during the months of October through May

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#### **Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

#### **Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

Effective:

Deleted: May 3, 2016

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Electric Service  
I.U.R.C. No. E-13

Sheet No. 13  
Fifth, Revised Page 1 of 2  
Cancels Fourth, Revised Page 1 of 2

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## RATE B WATER HEATING SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

### APPLICABILITY

This Rate Schedule shall be applicable to Customers electing service hereunder for separately metered service used for water heating, subject to the conditions set forth below. This Rate Schedule is closed to new Customers.

### CHARACTER OF SERVICE

Service provided hereunder shall be alternating current, sixty hertz, Single Phase, three-wire 120/240 or 120/208 nominal volts, or any other mutually agreed upon voltages.

### RATES AND CHARGES

The monthly Rate and Charges for service hereunder shall be:

#### **Customer Facilities Charge:**

\$ 5.00 per month

#### **Energy Charge:**

\$0.04688 per kWh for all kWh used per month

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#### **Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

#### **Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

#### **Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

#### **Riders:**

The following Rider is available to qualified Customers:

- Rider DLC – Direct Load Control Rider

#### **Other Charges:**

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

Effective:

Deleted: : December 21, 2017

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Electric Service  
I.U.R.C. No. E-13

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**RATE SGS**  
**SMALL GENERAL SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer with a Prior Year Maximum Demand or, if new Customer, an estimated Maximum Demand, of 10kW, or less electing service hereunder. Company shall determine Customer's estimated Maximum Demand by review of the connected load or other suitable means.

**CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, Single Phase, three-wire 120/240 or 120/208 nominal volts, or any other mutually agreed upon voltages.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

\$11.00 per month

**Energy Charge:**

\$0.08811, per kWh for the first 1,000 kWh used per month

\$0.06686, per kWh for the next 1,000 kWh used per month

\$0.03687, per kWh for all over 2,000 kWh used per month

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**Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Riders:**

The following Riders are available to qualified Customers:

- Rider NM – Net Metering Rider
- Rider DLC – Direct Load Control Rider

Effective:

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)

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Tariff for Electric Service  
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**RATE SGS**  
**SMALL GENERAL SERVICE**  
(Continued)

**Other Charges:**

[The Other Charges set forth in Appendix D shall be charged to Customer, if applicable](#)

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions and the Commission's Regulations.

Effective: Deleted: May 3, 2011

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Electric Service  
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**RATE DGS**  
**DEMAND GENERAL SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer with a Prior Year Maximum Demand of more than 10kW for light and/or power requirements supplied through one light meter and/or one power meter, or at the option of Company, through a single meter for lighting and power, who elects service hereunder. Customer shall be classified for billing purposes based on Prior Year Maximum Demand as follows:

- DGS-1 – Up to and including 70 kW
- DGS-2 – Over 70 kW and up to and including 300 kW
- DGS-3 – Over 300 kW

**CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, single or three phase, nominal voltages 120/240, 120/208, 240, 277/480, 480 volts, or any other mutually agreed upon voltages.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

- DGS-1 - \$15.00 per month
- DGS-2 - \$35.00 per month
- DGS-3 - \$75.00 per month

**Demand Charge:**

The monthly charge for the first 10 kW of Billing Demand is included in the Energy Charge.

\$5.187 per kW per Month for all kW of Billing Demand in excess of 10 kW

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**Energy Charge:**

- \$0.07561 per kWh for the first 1,000 kWh used per month
- \$0.05415 per kWh for the next 14,000 kWh used per month \*
- \$0.02518 per kWh for all over 15,000 kWh used per month

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\*For Billing Demand in excess of 10 kW add 300 kWh per kW of such excess to this rate usage step.

**Fuel Charge:**

\$0.03887 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00474 per kWh for all kWh used per month

Effective: ▾

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Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
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**RATE DGS**  
**DEMAND GENERAL SERVICE**  
(Continued)

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Demand Charge.

**Transformer Ownership Discount:**

Customers with a Maximum Demand of 100 kW or greater and receiving service at Company's available Primary Voltage may own, operate and maintain all transformer facilities. A discount of forty-five and one-tenth cents (\$0.451) for each kW of Billing Demand will apply to such customers.

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Riders:**

The following Riders are available to qualified Customers:

- Rider IP-2 – Interruptible Power Service
- Rider NM – Net Metering Rider
- Rider DLC – Direct Load Control Rider
- Rider IO – Interruptible Option Rider
- Rider AFS – Alternate Feed Service Rider
- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider
- Rider TS – Temporary Service Rider
- Rider DR – MISO Demand Response

**Other Charges:**

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

**DETERMINATION OF BILLING DEMAND**

The Billing Demand for the current month shall be the Maximum Demand, but not less than 60% of the highest Maximum Demand for the Prior Year.

**SEPARATE METERING**

When the lighting and power demands are metered separately, the Maximum Demand of the Month shall be the arithmetical sum of the Maximum Demand of each meter. The energy use of the lighting and power meters shall also be added.

Effective:

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**RATE DGS**  
**DEMAND GENERAL SERVICE**  
(Continued)

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions and the Commission's Regulations.

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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## RATE OSS OFF-SEASON SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

### APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer with a Prior Year Maximum Demand of more than 10kW whose service address is an Eligible Premises. An Eligible Premises is one which permanently and exclusively uses electric equipment for space heating, takes all service through one meter, and which received service under Rate OSS on or before May 3, 2011 and who elects service hereunder.

### CHARACTER OF SERVICE

Service provided hereunder shall be alternating current, sixty hertz, single or Three Phase, nominal voltages 120/240, 120/208, 240, 277/480, 480 volts, or any other mutually agreed upon voltages.

### RATES AND CHARGES

The Monthly Rates and Charges for service hereunder shall be:

#### **Customer Facilities Charge:**

\$15.00 per month

#### **Demand Charge:**

\$4.744 per kW per month for all kW of Billing Demand.

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#### **Energy Charge:**

\$0.04385 per kWh for all kWh used per month.

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#### **Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

#### **Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Demand Charge.

#### **Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

Effective: Deleted: December 21, 2017

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
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## RATE LP LARGE POWER SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

### APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer receiving Electric Service at Primary or Transmission Voltage and having a Prior Year Maximum Demand of 300 kVa or greater, electing service hereunder. Transmission Voltage service, where available, shall be at 69kV or higher, at the option of Company.

### CHARACTER OF SERVICE

Service provided hereunder shall be alternating current, sixty hertz, Three Phase, nominal voltages, 4160/2400, 12470/7200, 69000, 138000 volts or any other mutually agreed upon voltages. Customer shall furnish and maintain all necessary transforming, controlling and protective equipment. Service will be metered at the Primary or Transmission Voltage supplied.

### RATES AND CHARGES

The monthly Rates and Charges for service hereunder shall be:

#### **Customer Facilities Charge:**

\$150.00 per Month

#### **Demand Charge:**

\$9.310 per kVa per month for all kVa of Billing Demand.

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#### **Transmission Voltage Discount** (for delivery at 69 kV or higher):

\$2.342 per kVa per month for all kVa of Billing Demand.

#### **Energy Charge:**

\$0.01947 per kWh for all kWh used per month

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#### **Fuel Charge:**

\$0.03770 per kWh for all kWh used per month

#### **Variable Production Charge:**

\$0.00460 per kWh for all kWh used per month

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Minimum Demand Charge.

The Minimum Demand Charge shall be calculated as the Demand Charge per kVa multiplied by 60% of the highest Billing Demand for the Prior Year (but not less than 300 kVa).

Effective:

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Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
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**RATE LP**  
**LARGE POWER SERVICE**

(Continued)

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Riders:**

The following Riders are available to qualified Customers:

- Rider IP-2 – Interruptible Power Service
- Rider DLC – Direct Load Control Rider
- Rider IC – Interruptible Contract Rider
- Rider IO – Interruptible Option Rider
- Rider AFS – Alternate Feed Service Rider
- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider
- Rider DR – MISO Demand Response

**Other Charges:**

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

**DETERMINATION OF BILLING DEMAND**

Unless otherwise specified in the Contract, the Billing Demand for the current month shall be the Maximum Demand, but not less than 60% of the highest Maximum Demand for the Prior Year and in no event less than 300 kVa.

Off-peak demands which will be disregarded in determining the Billing Demand shall be those demands created on Saturdays, Sundays, and holidays designated by Company and between 8:00 P.M. and 7:00 A.M. on any other day, provided that the Billing Demand for the month shall never be less than 50% of the Maximum Demand during such month regardless of when such Maximum Demand occurred.

Company reserves the right, upon thirty days notice to Customer, to change the off-peak demand periods when peak load conditions on Company's system make such modification necessary. Company shall not be required to increase the capacity of any service facilities in order to furnish off-peak demands.

**CONTRACT**

For service hereunder, a written Contract is required for an initial term of not less than three (3) years or for a longer period where unusual expenditures by Company may be necessary to provide service, and such Contract shall continue for annual successive terms unless cancelled. The Contract may be cancelled by either party by providing written notice to the other party not less than one (1) year prior to the date of termination.

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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**RATE LP**  
**LARGE POWER SERVICE**  
(Continued)

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions and the Commission's Regulations.

Effective:

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Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
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## RATE HLF HIGH LOAD FACTOR SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion. This service is available only from facilities operating at Transmission Voltage.

### APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer supplied at a single point of delivery with a Contract Demand of not less than 4,500 kVa electing service hereunder.

This Rate Schedule is not applicable to Customer where 1) an alternate source of power is used, 2) for resale to others, or 3) as a supplement to service furnished under any other Rate Schedule.

### CHARACTER OF SERVICE

Service provided hereunder shall be alternating current, sixty hertz, Three Phase, nominal voltages 69,000, 138,000 volts or any other mutually agreed upon voltages. Customer shall furnish and maintain all necessary transforming, controlling and protective equipment.

### RATES AND CHARGES

The monthly Rates and Charges for service hereunder shall be:

#### **Demand Charge:**

\$~~19,482~~ per kVa per month for all kVa of Billing Demand

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#### **Fuel Charge:**

\$0.03644 per kWh for all kWh used per month

#### **Variable Production Charge:**

\$0.00445 per kWh for all kWh used per month

#### **Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Demand Charge, but not less than \$93,276.00 per month.

#### **Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

Effective:

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
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**RATE BAMP**  
**BACKUP, AUXILIARY AND**  
**MAINTENANCE POWER SERVICES**

(Continued)

**Maintenance Power Service** is capacity and energy provided by Company to replace capacity and energy normally generated by Customer's generating equipment during a scheduled outage of such equipment. Maintenance Power will only be available by schedule as agreed to by Company a minimum of 14 days in advance.

All Power Services supplied hereunder shall be provided only to the extent of the available capacity of Company's electric facilities and of its supply lines, at such frequency, phase, regulation and voltage as it has available at the location of service. Customer must provide protective and regulation equipment satisfactory to Company to interconnect and/or operate its electric generation facilities in parallel with Company's system.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:** \$100.00 per month

**Capacity Charge:**

**Backup Power  
-firm**

~~\$5.502~~ plus 120% of the capacity component in the current Rate CSP, per kVa of Rated Capacity.

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**-non-firm**

~~\$5.502~~ per kVa of Rated Capacity, plus \$2.98 per kVa of Billing Demand.

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**Auxiliary Power**

The Capacity Charge of Customer's applicable Rate Schedule, per kVa of Billing Demand

**Maintenance Power**

The applicable Demand Charge per kVa currently in effect for Rate LP, exclusive of any minimums.

**Transmission Voltage Discount**  
(for delivery at 69kV or higher)

\$2.34 per kVa of Billing Demand or Rated Capacity.

**Energy Charges:**

**All kWh used (Backup)**

100% of Company's hourly incremental energy costs, per kWh, inclusive of any variable production charges.

**All kWh used (Auxiliary and Maintenance)**

The Energy Charge and Variable Production Charge and the Fuel Cost Adjustment in Appendix A of Customer's applicable Rate Schedule.

**Fuel Charge:**

Customer shall be subject to Fuel Charge as specified in Customer's applicable Rate Schedule. Effective:

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Southern Indiana Gas and Electric Company D/B/A  
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**RATE MLA**  
**MUNICIPAL LEEVE AUTHORITY SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any Municipal Levee Authority Customer with a Maximum Demand of more than 200kW for light and/or power requirements supplied through one light meter and/or one power meter, or at the option of Company, through a single meter for lighting and power, which elects service hereunder. Customers shall be classified for billing purposes based on Monthly Contract Demand as follows:

- MLA-2 – Up to and including 300 kW
- MLA-3 – Over 300 kW

**CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, three phase, nominal voltages 120/240, 120/208, 240, 277/480, 480 volts, or any other mutually agreed upon voltages.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

- MLA-2 - \$35.00 per month
- MLA-3 - \$75.00 per month

**Demand Charge:**

The monthly charge for the first 10 kW of Billing Demand is included in the Energy Charge below.

\$5.187 per kW per Month for all kW of Billing Demand in excess of 10 kW

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**Energy Charge:**

- \$0.07561 per kWh for the first 1,000 kWh used per month
- \$0.05415 per kWh for the next 14,000 kWh used per month \*
- \$0.02518 per kWh for all over 15,000 kWh used per month

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\*For Billing Demand in excess of 10 kW add 300 kWh per kW of such excess to this rate usage step.

**Fuel Charge:**

\$0.03887 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00474 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Demand Charge..

Effective: Deleted: January 11, 2018

Southern Indiana Gas and Electric Company D/B/A  
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**RATE SL-1**  
**STREET LIGHTING SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for standard street and highway lighting service to any Customer which is a Municipal Corporation.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including poles, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. All equipment shall be of standard design and construction as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment. Company reserves the right to furnish such service from either series or multiple circuits, or both.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charges:**

(Payable in twelve (12) equal monthly payments)

(A) Series and/or Multiple Incandescent Lamp Street Lighting Rates limited to Lamps in use and/or on Order as of August 1, 1968.

<u>Overhead Construction – Wood Poles</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Radial Wave Reflectors</u>	<u>Enclosing Globe</u>
2500 Lumen	\$ <u>16.12</u>	\$ <u>20.57</u>
6000 Lumen		\$ <u>24.30</u>

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**RATE SL-1**  
**STREET LIGHTING SERVICE**  
(Continued)

(B) Series and/or Multiple Mercury Vapor Lamp Street Lighting Rates Limited to Lamps in Use and/or on order as of December 31, 1980.

Annual Facilities Charge Per Fixture

<u>Overhead Construction</u>	<u>Wood Poles</u>	<u>Metal Poles</u>
175 Watt (Approximately 8,000 Lumens)	\$ <del>63.06</del>	\$ <del>111.60</del>
Twin arm 175 Watt (Approximately 16,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$ <del>201.49</del>
250 Watt (Approximately 11,000 Lumens)	\$ <del>86.64</del>	\$ <del>129.82</del>
400 Watt (Approximately 20,000 Lumens)	\$ <del>100.91</del>	\$ <del>121.27</del>
Twin arm 400 Watt (Approximately 40,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$ <del>216.91</del>
1000 Watt (Approximately 54,000 Lumens)	\$ <del>111.93</del>	\$ <del>165.93</del>

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Annual Facilities Charge Per Fixture

<u>Underground Construction Where Breaking and Replacing Pavement and/or Sidewalk is Not Required</u>	<u>Metal Poles</u>
175 Watt (Approximately 8,000 Lumens)	\$ <del>122.62</del>
Twin arm 175 Watt (Approximately 16,000 Lumens), maximum arm length 15' ... 180° mounting	\$ <del>219.13</del>

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(C) Series and/or Multiple High Pressure Sodium Street Lighting Rates.  
(Restricted to Lamps in use and/or on order as of December 31, 2018)

Annual Facilities Charge Per Fixture

<u>Overhead Construction</u>	<u>Wood Poles</u>	<u>Metal Poles</u>
100 Watt (Approximately 8,000 Lumens)	\$ <del>72.07</del>	\$ <del>120.66</del>
Twin arm 100 Watt (Approximately 16,000 Lumens) maximum arm length 15' ... 180° mounting	-	\$ <del>219.30</del>
150 Watt (Approximately 15,000 Lumens)	\$ <del>70.70</del>	\$ <del>119.25</del>
200 Watt (Approximately 20,000 Lumens)	\$ <del>122.22</del>	\$ <del>147.41</del>
Twin arm 200 Watt (Approximately 40,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$ <del>256.96</del>
400 Watt (Approximately 45,000 Lumens)	\$ <del>173.77</del>	\$ <del>227.72</del>
Twin arm 400 Watt (Approximately 90,000 Lumens)	-	\$ <del>384.72</del>

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Effective: Deleted: February 1, 2018

Southern Indiana Gas and Electric Company D/B/A \_\_\_\_\_ Sheet No. 30  
 Vectren Energy Delivery of Indiana, Inc. (Vectren South) Third Revised Page 3 of 5  
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**RATE SL-1**  
**STREET LIGHTING SERVICE**  
(Continued)

<u>Underground Construction Where Breaking and Replacing Pavement and/or sidewalk is Not Required</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Metal Poles</u>	
100 Watt (Approximately 8,000 Lumens)	\$ <del>131.46</del>	Deleted: 6.29
Twin arm 100 Watt (Approximately 16,000 Lumens), Maximum arm length 15' ... 180° mounting	\$ <del>236.71</del>	Deleted: 41.54
200 Watt (Approximately 20,000 Lumens) (where direct burial cable and imbedded type pole is used)	\$ <del>228.30</del>	Deleted: 33.12
Twin arm 200 Watt (Approximately 40,000 Lumens), Maximum arm length 15' ... 180° mounting (where direct burial cable and imbedded type poles is used)	\$ <del>341.86</del>	Deleted: 6.69
200 Watt (Approximately 20,000 Lumens), (where conduit and anchor base pole is used)	\$ <del>282.21</del>	Deleted: 7.04
400 Watt (Approximately 45,000 Lumens),	\$ <del>335.53</del>	Deleted: 40.35
Twin arm 400 Watt (Approximately 90,000 Lumens)	\$ <del>460.14</del>	Deleted: 4.97

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(D) Series and/or Light Emitting Diode (LED) Street Lighting Rates.

<u>Overhead Construction</u>	<u>Annual Facilities Charge Per Fixture</u>		
	<u>Wood Poles</u>	<u>Metal Poles</u>	
60 Watt (Approximately 5,500 Lumens)	\$ <del>47.81</del>	\$ <del>96.40</del>	Deleted: 52.64
Twin arm 60 Watt (Approximately 11,000 Lumens) maximum arm length 15' ... 180° mounting	-	\$ <del>170.77</del>	Deleted: 101.23
130 Watt (Approximately 15,000 Lumens)	\$ <del>103.15</del>	\$ <del>128.34</del>	Deleted: 5.60
Twin arm 130 Watt (Approximately 30,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$ <del>218.84</del>	Deleted: 7.98
210 Watt (Approximately 24,000 Lumens)	\$ <del>180.76</del>	\$ <del>234.71</del>	Deleted: 33.17
Twin arm 210 Watt (Approximately 48,000 Lumens)	-	\$ <del>398.70</del>	Deleted: 23.67

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<u>Underground Construction Where Breaking and Replacing Pavement and/or sidewalk is Not Required</u>	<u>Annual Facilities Charge Per Fixture</u>		
	<u>Metal Poles</u>		
60 Watt (Approximately 5,500 Lumens)	\$ <del>107.20</del>		Deleted: 12.03
Twin arm 60 Watt (Approximately 11,000 Lumens), Maximum arm length 15' ... 180° mounting	\$ <del>188.19</del>		Deleted: 93.02
130 Watt (Approximately 15,000 Lumens) (where direct burial cable and imbedded type pole is used)	\$ <del>209.23</del>		Deleted: 14.06
Twin arm 130 Watt (Approximately 30,000 Lumens), Maximum arm length 15' ... 180° mounting (where direct burial cable and imbedded type poles is used)	\$ <del>303.74</del>		Deleted: 8.57
130 Watt (Approximately 15,000 Lumens), (where conduit and anchor base pole is used)	\$ <del>263.16</del>		Deleted: 7.99
210 Watt (Approximately 24,000 Lumens),	\$ <del>342.51</del>		Deleted: 7.34
Twin arm 210 Watt (Approximately 48,000 Lumens)	\$ <del>474.12</del>		Deleted: 8.95

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Effective: Deleted: February 1, 2018

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Electric Service  
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**RATE SL-2**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Post Top Lantern Type Luminaire)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but restricted to use in groups for street lighting, in approved areas. This Rate Schedule is applicable only for post-top luminaires equipped with 175 Watt mercury vapor lamps, 100 Watt high pressure sodium or 60 Watt LED lamps mounted on wood posts suitable for a mounting height of approximately 15 feet and supplied from underground conductor.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charges:**

(Payable in twelve (12) equal monthly payments)

Underground Construction

Annual Facilities Charge  
Per Fixture

175 Watt (Approximately 8,000 Lumens)  
Mercury Vapor Lamps – Wood Post  
(Restricted to Lamps in use as of October 6, 1983)

~~\$64.01~~

Deleted: 8.84

100 Watt (Approximately 8,000 Lumens) High  
Pressure Sodium Lamp – Wood Post  
(Restricted to Lamps in use as of December 31, 2018)

~~\$73.04~~

Deleted: 7.87

60 Watt (Approximately 5,500 Lumens)  
Light Emitting Diode (LED) Lamps – Wood Post

~~\$48.78~~

Deleted: 53.61

This Rate Schedule is restricted to the installation at Company expense of not more than an average of 50 feet of underground feeder per luminaire. Under this Rate Schedule, Company will not be required at its expense to break and replace or to bore under pavement and/or sidewalk. Customer will pay to Company in advance of installation the estimated installed cost of all underground feeder in excess of an average of 50 feet per luminaire and the estimated cost of breaking, replacing, and for boring under pavement and/or sidewalk. The average length of underground feeder per luminaire shall be determined by dividing the total length of underground feeder installed by the number of luminaires installed pursuant to any one request order. Effective: \_\_\_\_\_

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Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
Tariff for Electric Service  
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**RATE SL-3**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Contemporary Spherical)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule is applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but is restricted to use in groups for street lighting, in approved areas. This Rate Schedule is available only for post-top luminaires equipped with high pressure sodium or LED lamps, on metal posts suitable for underground conductor.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charge:**

(Payable in twelve (12) equal monthly payments)

Annual Facilities Charge  
Per Fixture

Underground Construction – Steel Post

200 Watt high pressure sodium lamp enclosed in approximately  
28" diameter sphere mounted on 10' steel pole  
(Restricted to Lamps in use as of December 31, 2018)

~~\$204.94~~

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130 Watt Light Emitting Diode (LED) lamp enclosed in approximately  
28" diameter sphere mounted on 10' steel pole

~~\$185.88~~

Deleted: 90.71

This Rate Schedule is restricted to installation at Company expense of not more than an average of 45' of underground feeder per unit. Under this Rate Schedule, Company will not be required at its expense to break and replace concrete or to bore under pavement and/or sidewalk. Customer will pay to Company in advance of installation the estimated cost of all underground feeder in excess of an average of 45' per unit and the estimated cost of breaking, replacing, and boring under pavement and/or sidewalk. The average length of the underground feeder per unit shall be determined by dividing the total length of underground feeder necessary for installation by the number of units installed pursuant to any one request order.

Effective:

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Southern Indiana Gas and Electric Company D/B/A  
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**RATE SL-5**  
**EXPRESSWAY LIGHTING SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for expressway lighting service by Company to any Customer which is a Municipal Corporation.

This Rate Schedule is available only for luminaries equipped with mercury vapor, high pressure sodium or LED lamps, on metal poles of extra height suitable for underground conductor.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system including poles, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. This service limited to luminaire and poles as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charge:**

(Payable in twelve (12) equal monthly payments)

(A) Mercury Vapor Street Lighting Rates Limited to Lamps In Use and/or On Order as of December 31, 1981.

**Underground Construction – Metal Pole**

1,000 Watt mercury vapor lamp and fixture with an approximate 40 foot mounting height (Frangible Construction)

**Annual Facilities Charge**  
**Per Fixture**

~~\$415.71~~

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1,000 Watt mercury vapor lamp and fixture with an approximate 40 foot mounting height (Non-Frangible Construction)

~~\$394.14~~

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(B) High Pressure Sodium Street Lighting Rates  
(Restricted to Lamps in use as of December 31, 2018)

**Underground Construction – Metal Poles**

400 Watt high pressure sodium lamp and fixture with an approximate 40 foot mounting height (Frangible Construction)

~~\$478.41~~

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Effective:

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Southern Indiana Gas and Electric Company D/B/A  
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Tariff for Electric Service  
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**RATE SL-5**  
**EXPRESSWAY LIGHTING SERVICE**

(Continued)

Twin 400 Watt high pressure sodium lamps and fixtures with an approximate 40 foot mounting height (Frangible Construction)

~~\$646.95~~

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400 Watt high pressure sodium lamp and fixture with an approximate 40 foot mounting height (Non-Frangible Construction)

~~\$456.85~~

Deleted: 61.68

(C) Light Emitting Diode (LED) Street Lighting Rates

Underground Construction – Metal Poles

210 Watt LED lamp and fixture with an approximate 40 foot mounting height (Frangible Construction)

~~\$485.39~~

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Twin 210 Watt LED lamps and fixtures with an approximate 40 foot mounting height (Frangible Construction)

~~\$660.92~~

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210 Watt LED lamp and fixture with an approximate 40 foot mounting height (Non-Frangible Construction)

~~\$463.84~~

Deleted: 8.67

This Rate Schedule is restricted to installation at Company expense of not more than an average of 175 feet of underground feeder per unit. Under this Rate Schedule, Company will not be required at its expense to break and replace concrete or to bore under pavement and/or sidewalk. Customer will pay to Company in advance of installation the estimated cost of all underground feeder in excess of an average of 175 feet per unit and the estimated cost of breaking, replacing, and boring under pavement and/or sidewalk. The average length of the underground feeder per unit shall be determined by dividing the total length of underground feeder necessary for installation by the number of units installed pursuant to any one request order.

**Fuel Charge:**

\$0.03889 per kWh per month determined based on Hours of Use

**Variable Production Charge:**

\$0.00475 per kWh per month determined based on Hours of Use

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the sum of one-twelfth of the applicable Annual Facilities Charges for all Street Lights installed for Customer.

**Adjustments:**

The following Adjustments shall be applied monthly to kWh determined based on Hours of Use:

- Appendix A – Fuel Adjustment Clause
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Other Charges:**

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

Effective:

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**RATE SL-7**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Turn of the Century)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but restricted to use in groups for street lighting, in specified areas that are approved by Company. This Rate Schedule is available only for post-top luminaires equipped with mercury vapor lamps, high pressure sodium or LED lamps, on metal posts suitable for underground conductor in which Customer has made a contribution in aid of construction in the amount of the material cost of the posts and fixtures.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, luminaires, wiring, and all other appurtenances to supply service hereunder, except Customer will furnish and install the anchor bases, grounding systems, conduits and handholds as specified by Company. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, and repair and maintain all equipment unless otherwise agreed to by the parties.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charge:**

(Payable in twelve (12) equal monthly payments)

<u>Underground Construction – Metal Post</u>	<u>Annual Facilities Charge</u> <u>Per Fixture</u>
100 Watt high pressure sodium lamp post top fixture on 12.5' steel post with cast iron ornamental top and base (Restricted to Lamps in use as of December 31, 2018)	<del>\$177.53</del>
60 Watt Light Emitting Diode (LED) lamp post top fixture on 16' steel post with aluminum ornamental top and base	<del>\$153.27</del>

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Effective: Deleted: February 1, 2018

Southern Indiana Gas and Electric Company D/B/A  
Vectren Energy Delivery of Indiana, Inc. (Vectren South)  
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**RATE SL-8**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Post Top Lighting Service)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but restricted to use in groups for street lighting, in specified areas that are approved by Company. This Rate Schedule is available only for post-top luminaires equipped with high pressure sodium or LED lamps, on fiberglass posts suitable for underground conductor in which Customer has made a contribution in aid of construction in an amount that will limit the installed cost to Company to the amount included in the rate (\$400).

Customers other than a Municipal Corporation may be required to provide evidence of creditworthiness suitable to Company.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, luminaires, wiring, and all other appurtenances to supply service hereunder. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, and repair and maintain all equipment unless otherwise agreed to by the parties.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charges:**

(Payable in twelve (12) equal monthly payments)

Annual Facilities Charge  
Per Fixture

Underground Construction with Fiberglass Poles  
100 Watt high pressure sodium (8,000 lumen)  
(Restricted to Lamps in use as of December 31, 2018)

~~\$88.87~~

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60 Watt Light Emitting Diode (LED) (5,500 lumen)

~~\$64.61~~

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**Fuel Charge:**

\$0.03889 per kWh per month determined based on Hours of Use

**Variable Production Charge:**

\$0.00475 per kWh per month determined based on Hours of Use

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the sum of one-twelfth of the applicable Annual Facilities Charges for all Street Lights installed for Customer.

Effective: ~~Deleted: February 1, 2018~~

Southern Indiana Gas and Electric Company D/B/A  
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**RATE OL**  
**OUTDOOR LIGHTING SERVICE (DUSK TO DAWN)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for outdoor lighting to any Customer including Community Organizations or Real Estate Developers.

**CHARACTER OF SERVICE**

Service hereunder shall be dusk-to-dawn lighting service using a mercury lamp or a high pressure sodium lamp with photo-electric control. Lights installed in Municipal Corporations must be located on or extend over the property of Customer.

**RATES AND CHARGES**

**Monthly Facilities Charge:**

For each lamp with luminaire and bracket (not over four (4) feet in length) including one span of secondary conductors and/or service drop, mounted on a suitable existing pole, and served from Company's secondary distribution system.

**MERCURY VAPOR**

(Limited to lamps in use or on order as of December 31, 1981)

- 175 Watt (approximately 7,000 lumen) lamp - \$ ~~4.54~~ per lamp per month
- 400 Watt (approximately 20,000 lumen) lamp - \$ ~~5.57~~ per lamp per month
- 400 Watt (approximately 20,000 lumen) lamp - Directional Luminaire -  
\$ ~~6.99~~ per lamp per month
- 1,000 Watt (approximately 50,000 lumen) lamp - Directional Luminaire -  
\$ ~~9.85~~ per lamp per month

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**HIGH PRESSURE SODIUM**

- 100 Watt (approximately 8,000 lumen) lamp - \$ ~~5.15~~ per lamp per month
- 100 Watt (approximately 8,000 lumen) lamp - Directional Luminaire -  
\$ ~~5.54~~ per lamp per month
- 200 Watt (approximately 20,000 lumen) lamp - \$ ~~7.20~~ per lamp per month
- 200 Watt (approximately 20,000 lumen) lamp - Directional Luminaire -  
\$ ~~8.62~~ per lamp per month
- 400 Watt (approximately 45,000 lumen) lamp - Directional Luminaire -  
\$ ~~14.74~~ per lamp per month

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When other new facilities are installed by Company, Customer will in addition to the above Monthly Facilities Charge, pay in advance of installation, the cost for the new overhead facilities extending from the nearest or most suitable pole of Company to the point designated by Customer for the installation of said lamp. Company, at its option, may permit Customer to pay for such additional facilities in equal monthly installments extending over a period not to exceed twelve (12) months.

Effective:

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**RATE S**  
**EMERGENCY NOTIFICATION SIREN SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any emergency notification siren located in the service area of Company that does not receive service through a meter.

**RATES AND CHARGES**

The Monthly Charge for this service shall be \$15.83.

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**PAYMENT**

Bills are payable monthly on or before the fifteenth day of the month following the calendar month during which service was supplied.

**CONTRACT**

Service under this Rate Schedule requires a written contract for a term of not less than one (1) year.

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions Applicable to Electric Service.

Effective:

Deleted: May 3, 2011

Southern Indiana Gas and Electric Company D/B/A  
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## **RATE RS** **RESIDENTIAL SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable to all Residential Customers. Customers shall be classified for billing purposes as either Standard or Transitional. A Transitional Customer shall be any Residential Customer who receives service at a Transitional Premises. A Transitional Premises is any Residential Premises which permanently and exclusively uses electric equipment for space heating, takes all service through one meter and which either received service under the former Rate EH as of May 3, 2011 or which is attached to Company's distribution system on or before May 3, 2012. Standard Customers are all other Residential Customers.

### **CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, Single Phase, three-wire 120/240 or 120/208 nominal volts, or any other mutually agreed upon voltages.

### **RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

\$11.00 per month

**Energy Charge:**

**Standard Customers**

\$0.09160 per kWh for all kWh used per month

**Transitional Customers**

\$0.07177 per kWh for the first 1,000 kWh used per month

\$0.04937 per kWh for all over 1,000 kWh used during the months of June through September

\$0.03654 per kWh for all over 1,000 kWh used during the months of October through May

**Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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**RATE B**  
**WATER HEATING SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to Customers electing service hereunder for separately metered service used for water heating, subject to the conditions set forth below. This Rate Schedule is closed to new Customers.

**CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, Single Phase, three-wire 120/240 or 120/208 nominal volts, or any other mutually agreed upon voltages.

**RATES AND CHARGES**

The monthly Rate and Charges for service hereunder shall be:

**Customer Facilities Charge:**

\$ 5.00 per month

**Energy Charge:**

\$0.04688 per kWh for all kWh used per month

**Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Riders:**

The following Rider is available to qualified Customers:

- Rider DLC – Direct Load Control Rider

**Other Charges:**

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

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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**RATE SGS**  
**SMALL GENERAL SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer with a Prior Year Maximum Demand or, if new Customer, an estimated Maximum Demand, of 10kW, or less electing service hereunder. Company shall determine Customer's estimated Maximum Demand by review of the connected load or other suitable means.

**CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, Single Phase, three-wire 120/240 or 120/208 nominal volts, or any other mutually agreed upon voltages.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

\$11.00 per month

**Energy Charge:**

\$0.08811 per kWh for the first 1,000 kWh used per month

\$0.06686 per kWh for the next 1,000 kWh used per month

\$0.03687 per kWh for all over 2,000 kWh used per month

**Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge.

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Riders:**

The following Riders are available to qualified Customers:

- Rider NM – Net Metering Rider
- Rider DLC – Direct Load Control Rider

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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**RATE SGS**  
**SMALL GENERAL SERVICE**  
(Continued)

**Other Charges:**

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

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions and the Commission's Regulations.

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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**RATE DGS**  
**DEMAND GENERAL SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer with a Prior Year Maximum Demand of more than 10kW for light and/or power requirements supplied through one light meter and/or one power meter, or at the option of Company, through a single meter for lighting and power, who elects service hereunder. Customer shall be classified for billing purposes based on Prior Year Maximum Demand as follows:

DGS-1 – Up to and including 70 kW

DGS-2 – Over 70 kW and up to and including 300 kW

DGS-3 – Over 300 kW

**CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, single or three phase, nominal voltages 120/240, 120/208, 240, 277/480, 480 volts, or any other mutually agreed upon voltages.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

DGS-1 - \$15.00 per month

DGS-2 - \$35.00 per month

DGS-3 - \$75.00 per month

**Demand Charge:**

The monthly charge for the first 10 kW of Billing Demand is included in the Energy Charge.

\$5.187 per kW per Month for all kW of Billing Demand in excess of 10 kW

**Energy Charge:**

\$0.07561 per kWh for the first 1,000 kWh used per month

\$0.05415 per kWh for the next 14,000 kWh used per month \*

\$0.02518 per kWh for all over 15,000 kWh used per month

\*For Billing Demand in excess of 10 kW add 300 kWh per kW of such excess to this rate usage step.

**Fuel Charge:**

\$0.03887 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00474 per kWh for all kWh used per month

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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**RATE DGS**  
**DEMAND GENERAL SERVICE**

(Continued)

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Demand Charge.

**Transformer Ownership Discount:**

Customers with a Maximum Demand of 100 kW or greater and receiving service at Company's available Primary Voltage may own, operate and maintain all transformer facilities. A discount of forty-five and one-tenth cents (\$0.451) for each kW of Billing Demand will apply to such customers.

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Riders:**

The following Riders are available to qualified Customers:

- Rider IP-2 – Interruptible Power Service
- Rider NM – Net Metering Rider
- Rider DLC – Direct Load Control Rider
- Rider IO – Interruptible Option Rider
- Rider AFS – Alternate Feed Service Rider
- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider
- Rider TS – Temporary Service Rider
- Rider DR – MISO Demand Response

**Other Charges:**

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

**DETERMINATION OF BILLING DEMAND**

The Billing Demand for the current month shall be the Maximum Demand, but not less than 60% of the highest Maximum Demand for the Prior Year.

**SEPARATE METERING**

When the lighting and power demands are metered separately, the Maximum Demand of the Month shall be the arithmetical sum of the Maximum Demand of each meter. The energy use of the lighting and power meters shall also be added.

Effective:

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**RATE DGS**  
**DEMAND GENERAL SERVICE**  
(Continued)

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions and the Commission's Regulations.

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## **RATE OSS** **OFF-SEASON SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer with a Prior Year Maximum Demand of more than 10kW whose service address is an Eligible Premises. An Eligible Premises is one which permanently and exclusively uses electric equipment for space heating, takes all service through one meter, and which received service under Rate OSS on or before May 3, 2011 and who elects service hereunder.

### **CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, single or Three Phase, nominal voltages 120/240, 120/208, 240, 277/480, 480 volts, or any other mutually agreed upon voltages.

### **RATES AND CHARGES**

The Monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

\$15.00 per month

**Demand Charge:**

\$4.744 per kW per month for all kW of Billing Demand.

**Energy Charge:**

\$0.04385 per kWh for all kWh used per month.

**Fuel Charge:**

\$0.03889 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00475 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Demand Charge.

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

Effective:

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## RATE LP LARGE POWER SERVICE

### AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

### APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer receiving Electric Service at Primary or Transmission Voltage and having a Prior Year Maximum Demand of 300 kVa or greater, electing service hereunder. Transmission Voltage service, where available, shall be at 69kV or higher, at the option of Company.

### CHARACTER OF SERVICE

Service provided hereunder shall be alternating current, sixty hertz, Three Phase, nominal voltages, 4160/2400, 12470/7200, 69000, 138000 volts or any other mutually agreed upon voltages. Customer shall furnish and maintain all necessary transforming, controlling and protective equipment. Service will be metered at the Primary or Transmission Voltage supplied.

### RATES AND CHARGES

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

\$150.00 per Month

**Demand Charge:**

\$9.310 per kVa per month for all kVa of Billing Demand.

**Transmission Voltage Discount** (for delivery at 69 kV or higher):

\$2.342 per kVa per month for all kVa of Billing Demand.

**Energy Charge:**

\$0.01947 per kWh for all kWh used per month

**Fuel Charge:**

\$0.03770 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00460 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Minimum Demand Charge.

The Minimum Demand Charge shall be calculated as the Demand Charge per kVa multiplied by 60% of the highest Billing Demand for the Prior Year (but not less than 300 kVa).

Effective:

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**RATE LP**  
**LARGE POWER SERVICE**

(Continued)

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Riders:**

The following Riders are available to qualified Customers:

- Rider IP-2 – Interruptible Power Service
- Rider DLC – Direct Load Control Rider
- Rider IC – Interruptible Contract Rider
- Rider IO – Interruptible Option Rider
- Rider AFS – Alternate Feed Service Rider
- Rider ED – Economic Development Rider
- Rider AD – Area Development Rider
- Rider DR – MISO Demand Response

**Other Charges:**

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

**DETERMINATION OF BILLING DEMAND**

Unless otherwise specified in the Contract, the Billing Demand for the current month shall be the Maximum Demand, but not less than 60% of the highest Maximum Demand for the Prior Year and in no event less than 300 kVa.

Off-peak demands which will be disregarded in determining the Billing Demand shall be those demands created on Saturdays, Sundays, and holidays designated by Company and between 8:00 P.M. and 7:00 A.M. on any other day, provided that the Billing Demand for the month shall never be less than 50% of the Maximum Demand during such month regardless of when such Maximum Demand occurred.

Company reserves the right, upon thirty days notice to Customer, to change the off-peak demand periods when peak load conditions on Company's system make such modification necessary. Company shall not be required to increase the capacity of any service facilities in order to furnish off-peak demands.

**CONTRACT**

For service hereunder, a written Contract is required for an initial term of not less than three (3) years or for a longer period where unusual expenditures by Company may be necessary to provide service, and such Contract shall continue for annual successive terms unless cancelled. The Contract may be cancelled by either party by providing written notice to the other party not less than one (1) year prior to the date of termination.

Effective:

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**RATE LP**  
**LARGE POWER SERVICE**  
(Continued)

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions and the Commission's Regulations.

Effective:

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## **RATE HLF** **HIGH LOAD FACTOR SERVICE**

### **AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion. This service is available only from facilities operating at Transmission Voltage.

### **APPLICABILITY**

This Rate Schedule shall be applicable to any Non-Residential Customer supplied at a single point of delivery with a Contract Demand of not less than 4,500 kVa electing service hereunder.

This Rate Schedule is not applicable to Customer where 1) an alternate source of power is used, 2) for resale to others, or 3) as a supplement to service furnished under any other Rate Schedule.

### **CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, Three Phase, nominal voltages 69,000, 138,000 volts or any other mutually agreed upon voltages. Customer shall furnish and maintain all necessary transforming, controlling and protective equipment.

### **RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Demand Charge:**

\$19.482 per kVa per month for all kVa of Billing Demand

**Fuel Charge:**

\$0.03644 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00445 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Demand Charge, but not less than \$93,276.00 per month.

**Adjustments:**

The following Adjustments shall be applied monthly:

- Appendix A – Fuel Adjustment Clause
- Appendix B – Demand Side Management Adjustment
- Appendix I – MISO Cost and Revenue Adjustment
- Appendix J – Reliability Cost and Revenue Adjustment
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

Effective:

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**RATE BAMP**  
**BACKUP, AUXILIARY AND**  
**MAINTENANCE POWER SERVICES**

(Continued)

**Maintenance Power Service** is capacity and energy provided by Company to replace capacity and energy normally generated by Customer's generating equipment during a scheduled outage of such equipment. Maintenance Power will only be available by schedule as agreed to by Company a minimum of 14 days in advance.

All Power Services supplied hereunder shall be provided only to the extent of the available capacity of Company's electric facilities and of its supply lines, at such frequency, phase, regulation and voltage as it has available at the location of service. Customer must provide protective and regulation equipment satisfactory to Company to interconnect and/or operate its electric generation facilities in parallel with Company's system.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:** \$100.00 per month

**Capacity Charge:**

**Backup Power  
-firm**

\$5.502 plus 120% of the capacity component in the current Rate CSP, per kVa of Rated Capacity.

**-non-firm**

\$5.502 per kVa of Rated Capacity, plus \$2.98 per kVa of Billing Demand.

**Auxiliary Power**

The Capacity Charge of Customer's applicable Rate Schedule, per kVa of Billing Demand

**Maintenance Power**

The applicable Demand Charge per kVa currently in effect for Rate LP, exclusive of any minimums.

**Transmission Voltage Discount  
(for delivery at 69kV or higher)**

\$2.34 per kVa of Billing Demand or Rated Capacity.

**Energy Charges:**

**All kWh used (Backup)**

100% of Company's hourly incremental energy costs, per kWh, inclusive of any variable production charges.

**All kWh used (Auxiliary and  
Maintenance)**

The Energy Charge and Variable Production Charge and the Fuel Cost Adjustment in Appendix A of Customer's applicable Rate Schedule.

**Fuel Charge:**

Customer shall be subject to Fuel Charge as specified in Customer's applicable Rate Schedule. Effective:

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**RATE MLA**  
**MUNICIPAL LEVEE AUTHORITY SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any Municipal Levee Authority Customer with a Maximum Demand of more than 200kW for light and/or power requirements supplied through one light meter and/or one power meter, or at the option of Company, through a single meter for lighting and power, which elects service hereunder. Customers shall be classified for billing purposes based on Monthly Contract Demand as follows:

MLA-2 – Up to and including 300 kW

MLA-3 – Over 300 kW

**CHARACTER OF SERVICE**

Service provided hereunder shall be alternating current, sixty hertz, three phase, nominal voltages 120/240, 120/208, 240, 277/480, 480 volts, or any other mutually agreed upon voltages.

**RATES AND CHARGES**

The monthly Rates and Charges for service hereunder shall be:

**Customer Facilities Charge:**

MLA-2 - \$35.00 per month

MLA-3 - \$75.00 per month

**Demand Charge:**

The monthly charge for the first 10 kW of Billing Demand is included in the Energy Charge below.

\$5.187 per kW per Month for all kW of Billing Demand in excess of 10 kW

**Energy Charge:**

\$0.07561 per kWh for the first 1,000 kWh used per month

\$0.05415 per kWh for the next 14,000 kWh used per month \*

\$0.02518 per kWh for all over 15,000 kWh used per month

\*For Billing Demand in excess of 10 kW add 300 kWh per kW of such excess to this rate usage step.

**Fuel Charge:**

\$0.03887 per kWh for all kWh used per month

**Variable Production Charge:**

\$0.00474 per kWh for all kWh used per month

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the Customer Facilities Charge plus the Demand Charge..

Effective:

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**RATE SL-1**  
**STREET LIGHTING SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for standard street and highway lighting service to any Customer which is a Municipal Corporation.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including poles, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. All equipment shall be of standard design and construction as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment. Company reserves the right to furnish such service from either series or multiple circuits, or both.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charges:**

(Payable in twelve (12) equal monthly payments)

(A) Series and/or Multiple Incandescent Lamp Street Lighting Rates limited to Lamps in use and/or on Order as of August 1, 1968.

<u>Overhead Construction – Wood Poles</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Radial Wave Reflectors</u>	<u>Enclosing Globe</u>
2500 Lumen	\$ 16.12	\$ 20.57
6000 Lumen		\$ 24.30

Effective:

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**RATE SL-1**  
**STREET LIGHTING SERVICE**

(Continued)

(B) Series and/or Multiple Mercury Vapor Lamp Street Lighting Rates Limited to Lamps in Use and/or on order as of December 31, 1980.

<u>Overhead Construction</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Wood Poles</u>	<u>Metal Poles</u>
175 Watt (Approximately 8,000 Lumens)	\$ 63.06	\$ 111.60
Twin arm 175 Watt (Approximately 16,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$ 201.49
250 Watt (Approximately 11,000 Lumens)	\$ 86.64	\$129.82
400 Watt (Approximately 20,000 Lumens)	\$100.91	\$121.27
Twin arm 400 Watt (Approximately 40,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$216.91
1000 Watt (Approximately 54,000 Lumens)	\$111.93	\$165.93

<u>Underground Construction Where Breaking and Replacing Pavement and/or Sidewalk is Not Required</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Metal Poles</u>	
175 Watt (Approximately 8,000 Lumens)	\$122.62	
Twin arm 175 Watt (Approximately 16,000 Lumens), maximum arm length 15' ... 180° mounting	\$219.13	

(C) Series and/or Multiple High Pressure Sodium Street Lighting Rates.  
(Restricted to Lamps in use and/or on order as of December 31, 2018)

<u>Overhead Construction</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Wood Poles</u>	<u>Metal Poles</u>
100 Watt (Approximately 8,000 Lumens)	\$72.07	\$120.66
Twin arm 100 Watt (Approximately 16,000 Lumens) maximum arm length 15' ... 180° mounting	-	\$219.30
150 Watt (Approximately 15,000 Lumens)	\$70.70	\$119.25
200 Watt (Approximately 20,000 Lumens)	\$122.22	\$147.41
Twin arm 200 Watt (Approximately 40,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$256.96
400 Watt (Approximately 45,000 Lumens)	\$173.77	\$227.72
Twin arm 400 Watt (Approximately 90,000 Lumens)	-	\$384.72

Effective:

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**RATE SL-1**  
**STREET LIGHTING SERVICE**

(Continued)

<u>Underground Construction Where Breaking and Replacing Pavement and/or sidewalk is Not Required</u>	<u>Annual Facilities Charge Per Fixture</u>
	<u>Metal Poles</u>
100 Watt (Approximately 8,000 Lumens)	\$ 131.46
Twin arm 100 Watt (Approximately 16,000 Lumens), Maximum arm length 15' ... 180° mounting	\$ 236.71
200 Watt (Approximately 20,000 Lumens) (where direct burial cable and imbedded type pole is used)	\$ 228.30
Twin arm 200 Watt (Approximately 40,000 Lumens), Maximum arm length 15' ... 180° mounting (where direct burial cable and imbedded type poles is used)	\$ 341.86
200 Watt (Approximately 20,000 Lumens), (where conduit and anchor base pole is used)	\$ 282.21
400 Watt (Approximately 45,000 Lumens),	\$ 335.53
Twin arm 400 Watt (Approximately 90,000 Lumens)	\$ 460.14

(D) Series and/or Light Emitting Diode (LED) Street Lighting Rates.

<u>Overhead Construction</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Wood Poles</u>	<u>Metal Poles</u>
60 Watt (Approximately 5,500 Lumens)	\$47.81	\$96.40
Twin arm 60 Watt (Approximately 11,000 Lumens) maximum arm length 15' ... 180° mounting	-	\$170.77
130 Watt (Approximately 15,000 Lumens)	\$103.15	\$128.34
Twin arm 130 Watt (Approximately 30,000 Lumens), maximum arm length 15' ... 180° mounting	-	\$218.84
210 Watt (Approximately 24,000 Lumens)	\$180.76	\$234.71
Twin arm 210 Watt (Approximately 48,000 Lumens)	-	\$398.70

<u>Underground Construction Where Breaking and Replacing Pavement and/or sidewalk is Not Required</u>	<u>Annual Facilities Charge Per Fixture</u>	
	<u>Metal Poles</u>	
60 Watt (Approximately 5,500 Lumens)	\$ 107.20	
Twin arm 60 Watt (Approximately 11,000 Lumens), Maximum arm length 15' ... 180° mounting	\$ 188.19	
130 Watt (Approximately 15,000 Lumens) (where direct burial cable and imbedded type pole is used)	\$ 209.23	
Twin arm 130 Watt (Approximately 30,000 Lumens), Maximum arm length 15' ... 180° mounting (where direct burial cable and imbedded type poles is used)	\$ 303.74	
130 Watt (Approximately 15,000 Lumens), (where conduit and anchor base pole is used)	\$ 263.16	
210 Watt (Approximately 24,000 Lumens),	\$ 342.51	
Twin arm 210 Watt (Approximately 48,000 Lumens)	\$ 474.12	

Effective:

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**RATE SL-2**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Post Top Lantern Type Luminaire)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but restricted to use in groups for street lighting, in approved areas. This Rate Schedule is applicable only for post-top luminaires equipped with 175 Watt mercury vapor lamps, 100 Watt high pressure sodium or 60 Watt LED lamps mounted on wood posts suitable for a mounting height of approximately 15 feet and supplied from underground conductor.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charges:**

(Payable in twelve (12) equal monthly payments)

<u>Underground Construction</u>	<u>Annual Facilities Charge</u> <u>Per Fixture</u>
175 Watt (Approximately 8,000 Lumens) Mercury Vapor Lamps – Wood Post (Restricted to Lamps in use as of October 6, 1983)	\$64.01
100 Watt (Approximately 8,000 Lumens) High Pressure Sodium Lamp – Wood Post (Restricted to Lamps in use as of December 31, 2018)	\$73.04
60 Watt (Approximately 5,500 Lumens) Light Emitting Diode (LED) Lamps – Wood Post	\$48.78

This Rate Schedule is restricted to the installation at Company expense of not more than an average of 50 feet of underground feeder per luminaire. Under this Rate Schedule, Company will not be required at its expense to break and replace or to bore under pavement and/or sidewalk. Customer will pay to Company in advance of installation the estimated installed cost of all underground feeder in excess of an average of 50 feet per luminaire and the estimated cost of breaking, replacing, and for boring under pavement and/or sidewalk. The average length of underground feeder per luminaire shall be determined by dividing the total length of underground feeder installed by the number of luminaires installed pursuant to any one request order.

Effective:

Southern Indiana Gas and Electric Company D/B/A  
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**RATE SL-3**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Contemporary Spherical)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule is applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but is restricted to use in groups for street lighting, in approved areas. This Rate Schedule is available only for post-top luminaires equipped with high pressure sodium or LED lamps, on metal posts suitable for underground conductor.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charge:**

(Payable in twelve (12) equal monthly payments)

<u>Underground Construction – Steel Post</u>	<u>Annual Facilities Charge</u> <u>Per Fixture</u>
200 Watt high pressure sodium lamp enclosed in approximately 28" diameter sphere mounted on 10' steel pole (Restricted to Lamps in use as of December 31, 2018)	\$204.94
130 Watt Light Emitting Diode (LED) lamp enclosed in approximately 28" diameter sphere mounted on 10' steel pole	\$185.88

This Rate Schedule is restricted to installation at Company expense of not more than an average of 45' of underground feeder per unit. Under this Rate Schedule, Company will not be required at its expense to break and replace concrete or to bore under pavement and/or sidewalk. Customer will pay to Company in advance of installation the estimated cost of all underground feeder in excess of an average of 45' per unit and the estimated cost of breaking, replacing, and boring under pavement and/or sidewalk. The average length of the underground feeder per unit shall be determined by dividing the total length of underground feeder necessary for installation by the number of units installed pursuant to any one request order.

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**RATE SL-5**  
**EXPRESSWAY LIGHTING SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company’s Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company’s reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for expressway lighting service by Company to any Customer which is a Municipal Corporation.

This Rate Schedule is available only for luminaries equipped with mercury vapor, high pressure sodium or LED lamps, on metal poles of extra height suitable for underground conductor.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system including poles, fixtures, street lighting circuits, transformers, luminaires and all appurtenances necessary to supply service hereunder. This service limited to luminaire and poles as approved by Company. Company will supply electric energy, replace lamps, repair and maintain all equipment.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charge:**

(Payable in twelve (12) equal monthly payments)

(A) Mercury Vapor Street Lighting Rates Limited to Lamps In Use and/or On Order as of December 31, 1981.

<u>Underground Construction – Metal Pole</u>	<u>Annual Facilities Charge</u> <u>Per Fixture</u>
1,000 Watt mercury vapor lamp and fixture with an approximate 40 foot mounting height (Frangible Construction)	\$415.71
1,000 Watt mercury vapor lamp and fixture with an approximate 40 foot mounting height (Non-Frangible Construction)	\$394.14

(B) High Pressure Sodium Street Lighting Rates  
(Restricted to Lamps in use as of December 31, 2018)

<u>Underground Construction – Metal Poles</u>	
400 Watt high pressure sodium lamp and fixture with an approximate 40 foot mounting height (Frangible Construction)	\$478.41

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**RATE SL-5**  
**EXPRESSWAY LIGHTING SERVICE**

(Continued)

Twin 400 Watt high pressure sodium lamps and fixtures with an approximate 40 foot mounting height (Frangible Construction)	\$646.95
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400 Watt high pressure sodium lamp and fixture with an approximate 40 foot mounting height (Non-Frangible Construction)	\$456.85
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(C) Light Emitting Diode (LED) Street Lighting Rates

Underground Construction – Metal Poles

210 Watt LED lamp and fixture with an approximate 40 foot mounting height (Frangible Construction)	\$485.39
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Twin 210 Watt LED lamps and fixtures with an approximate 40 foot mounting height (Frangible Construction)	\$660.92
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210 Watt LED lamp and fixture with an approximate 40 foot mounting height (Non-Frangible Construction)	\$463.84
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This Rate Schedule is restricted to installation at Company expense of not more than an average of 175 feet of underground feeder per unit. Under this Rate Schedule, Company will not be required at its expense to break and replace concrete or to bore under pavement and/or sidewalk. Customer will pay to Company in advance of installation the estimated cost of all underground feeder in excess of an average of 175 feet per unit and the estimated cost of breaking, replacing, and boring under pavement and/or sidewalk. The average length of the underground feeder per unit shall be determined by dividing the total length of underground feeder necessary for installation by the number of units installed pursuant to any one request order.

**Fuel Charge:**

\$0.03889 per kWh per month determined based on Hours of Use

**Variable Production Charge:**

\$0.00475 per kWh per month determined based on Hours of Use

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the sum of one-twelfth of the applicable Annual Facilities Charges for all Street Lights installed for Customer.

**Adjustments:**

The following Adjustments shall be applied monthly to kWh determined based on Hours of Use:

- Appendix A – Fuel Adjustment Clause
- Appendix K – Transmission, Distribution, and Storage System Improvement Charge

**Other Charges:**

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

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**RATE SL-7**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Turn of the Century)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company’s Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company’s reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but restricted to use in groups for street lighting, in specified areas that are approved by Company. This Rate Schedule is available only for post-top luminaires equipped with mercury vapor lamps, high pressure sodium or LED lamps, on metal posts suitable for underground conductor in which Customer has made a contribution in aid of construction in the amount of the material cost of the posts and fixtures.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, luminaires, wiring, and all other appurtenances to supply service hereunder, except Customer will furnish and install the anchor bases, grounding systems, conduits and handholds as specified by Company. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, and repair and maintain all equipment unless otherwise agreed to by the parties.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charge:**

(Payable in twelve (12) equal monthly payments)

<u>Underground Construction – Metal Post</u>	<u>Annual Facilities Charge</u> <u>Per Fixture</u>
100 Watt high pressure sodium lamp post top fixture on 12.5’ steel post with cast iron ornamental top and base (Restricted to Lamps in use as of December 31, 2018)	\$177.53
60 Watt Light Emitting Diode (LED) lamp post top fixture on 16’ steel post with aluminum ornamental top and base	\$153.27

Effective:

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**RATE SL-8**  
**ORNAMENTAL STREET LIGHTING SERVICE**  
**(Post Top Lighting Service)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for ornamental street lighting service by Company to any Customer which is a Municipal Corporation, but restricted to use in groups for street lighting, in specified areas that are approved by Company. This Rate Schedule is available only for post-top luminaires equipped with high pressure sodium or LED lamps, on fiberglass posts suitable for underground conductor in which Customer has made a contribution in aid of construction in an amount that will limit the installed cost to Company to the amount included in the rate (\$400).

Customers other than a Municipal Corporation may be required to provide evidence of creditworthiness suitable to Company.

**CHARACTER OF SERVICE**

Company will furnish, install, own and operate all equipment comprising the street lighting system, including posts, luminaires, wiring, and all other appurtenances to supply service hereunder. This service is limited to luminaire and post as approved by Company. Company will supply electric energy, replace lamps, and repair and maintain all equipment unless otherwise agreed to by the parties.

Service rendered hereunder is predicated upon the execution by Customer of a suitable agreement specifying the terms and conditions under which street lighting service will be provided by Company.

**RATES AND CHARGES**

**Annual Facilities Charges:**

(Payable in twelve (12) equal monthly payments)

<u>Underground Construction with Fiberglass Poles</u>	<u>Annual Facilities Charge</u>
	<u>Per Fixture</u>
100 Watt high pressure sodium (8,000 lumen) (Restricted to Lamps in use as of December 31, 2018)	\$88.87
60 Watt Light Emitting Diode (LED) (5,500 lumen)	\$64.61

**Fuel Charge:**

\$0.03889 per kWh per month determined based on Hours of Use

**Variable Production Charge:**

\$0.00475 per kWh per month determined based on Hours of Use

**Minimum Monthly Charge:**

The Minimum Monthly Charge shall be the sum of one-twelfth of the applicable Annual Facilities Charges for all Street Lights installed for Customer.

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**RATE OF**  
**OUTDOOR LIGHTING SERVICE (DUSK TO DAWN)**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable for outdoor lighting to any Customer including Community Organizations or Real Estate Developers.

**CHARACTER OF SERVICE**

Service hereunder shall be dusk-to-dawn lighting service using a mercury lamp or a high pressure sodium lamp with photo-electric control. Lights installed in Municipal Corporations must be located on or extend over the property of Customer.

**RATES AND CHARGES**

**Monthly Facilities Charge:**

For each lamp with luminaire and bracket (not over four (4) feet in length) including one span of secondary conductors and/or service drop, mounted on a suitable existing pole, and served from Company's secondary distribution system.

**MERCURY VAPOR**

(Limited to lamps in use or on order as of December 31, 1981)

- 175 Watt (approximately 7,000 lumen) lamp – \$ 4.54 per lamp per month
- 400 Watt (approximately 20,000 lumen) lamp – \$ 5.57 per lamp per month
- 400 Watt (approximately 20,000 lumen) lamp – Directional Luminaire –  
\$ 6.99 per lamp per month
- 1,000 Watt (approximately 50,000 lumen) lamp – Directional Luminaire –  
\$9.85 per lamp per month

**HIGH PRESSURE SODIUM**

- 100 Watt (approximately 8,000 lumen) lamp – \$ 5.15 per lamp per month
- 100 Watt (approximately 8,000 lumen) lamp – Directional Luminaire –  
\$ 5.54 per lamp per month
- 200 Watt (approximately 20,000 lumen) lamp – \$ 7.20 per lamp per month
- 200 Watt (approximately 20,000 lumen) lamp – Directional Luminaire –  
\$ 8.62 per lamp per month
- 400 Watt (approximately 45,000 lumen) lamp – Directional Luminaire –  
\$14.74 per lamp per month

When other new facilities are installed by Company, Customer will in addition to the above Monthly Facilities Charge, pay in advance of installation, the cost for the new overhead facilities extending from the nearest or most suitable pole of Company to the point designated by Customer for the installation of said lamp. Company, at its option, may permit Customer to pay for such additional facilities in equal monthly installments extending over a period not to exceed twelve (12) months.

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**RATE S**  
**EMERGENCY NOTIFICATION SIREN SERVICE**

**AVAILABILITY**

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and power supplies, which determinations shall be within Company's reasonable discretion.

**APPLICABILITY**

This Rate Schedule shall be applicable to any emergency notification siren located in the service area of Company that does not receive service through a meter.

**RATES AND CHARGES**

The Monthly Charge for this service shall be \$15.83.

**PAYMENT**

Bills are payable monthly on or before the fifteenth day of the month following the calendar month during which service was supplied.

**CONTRACT**

Service under this Rate Schedule requires a written contract for a term of not less than one (1) year.

**TERMS AND CONDITIONS OF SERVICE**

Service under this Rate Schedule shall be governed by Company's General Terms and Conditions Applicable to Electric Service.

Effective: