

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**VERIFIED PETITION OF WESTFIELD GAS, LLC,)
D/B/A CITIZENS GAS OF WESTFIELD FOR (1))
AUTHORITY TO INCREASE RATES AND CHARGES)
FOR GAS UTILITY SERVICE AND APPROVAL OF A)
NEW SCHEDULE OF RATES AND CHARGES; (2))
APPROVAL OF CERTAIN REVISIONS TO ITS)
TERMS AND CONDITIONS APPLICABLE TO GAS)
UTILITY SERVICE; AND (3) APPROVAL PURSUANT)
TO INDIANA CODE SECTION 8-1-2.5-6 OF AN)
ALTERNATIVE REGULATORY PLAN UNDER)
WHICH IT WOULD CONTINUE ITS ENERGY)
EFFICIENCY PROGRAM PORTFOLIO AND)
ENERGY EFFICIENCY RIDER)**

CAUSE NO. 45761

**VERIFIED DIRECT TESTIMONY
of
DEBI BARDHAN-AKALA**

**On
Behalf of
Petitioner,
WESTFIELD GAS, LLC**

Petitioner's Exhibit No. 7

1 **INTRODUCTION AND BACKGROUND**

2 **Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A1. My name is Debi Bardhan-Akala. My business address is 2020 North Meridian Street,
4 Indianapolis, Indiana.

5 **Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A2. I am employed by the Board of Directors for Utilities of the Department of Public Utilities
7 of the City of Indianapolis (the "Board of Directors" or "Board"), which does business as
8 Citizens Energy Group ("Citizens"), as its Director, Regulatory Affairs. Citizens also owns
9 the stock of Citizens By-Products Coal Company d/b/a Citizens Resources, which itself
10 owns a number of energy and utility related businesses. Citizens Westfield Utilities, LLC
11 ("CWU"), which is a subsidiary of Citizens Resources, owns the sole membership interest
12 in Westfield Gas, LLC d/b/a Citizens Gas of Westfield ("Westfield Gas" or "Petitioner"),
13 which is the Petitioner in this proceeding.

14 **Q3. PLEASE DESCRIBE THE DUTIES AND RESPONSIBILITIES OF YOUR**
15 **PRESENT POSITION.**

16 A3. As Director, Regulatory Affairs, I am responsible for the development, implementation,
17 and administration of Citizens' regulated utilities' rates and charges and Terms and
18 Conditions for service. I direct the preparation of certain adjustments, cost of service
19 studies, and rate design testimony for Citizens' regulated utilities, which includes the
20 Petitioner in this case, Westfield Gas.

1 **Q4. HOW LONG HAVE YOU BEEN EMPLOYED BY CITIZENS?**

2 A4. I have been employed by Citizens since September 2013. I was appointed as Director,
3 Regulatory Affairs in May 2015.

4 **Q5. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

5 A5. I hold a Bachelor of Science with a major in Environmental Sciences from Bangalore
6 University, India; a Masters in Environmental Sciences from Pondicherry (Central)
7 University, India; and a Masters in Environmental Engineering from the Indian Institute of
8 Technology (Indian School of Mines), Dhanbad, India.

9 **Q6. PLEASE DESCRIBE YOUR PRIOR BUSINESS EXPERIENCE?**

10 A6. Prior to joining the Regulatory Affairs department of Citizens, I served as Director of
11 Program and Technical Services for Capital Programs and Engineering where I led a team
12 responsible for asset management, capital programming and systems engineering. Before
13 being promoted to Director, I held the position of Manager, Planning and Design for the
14 Special Projects Group, where I provided oversight and management of the Federal
15 Consent Decree program (DigIndy) that CWA Authority, Inc. is completing to address
16 combined sewer overflows into area waterways. Prior to joining Citizens, I worked for
17 DLZ, a national engineering and architecture consulting company for 15 years, where I
18 planned, designed, and managed construction of public works projects.

19 **Q7. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE INDIANA UTILITY**
20 **REGULATORY COMMISSION (“IURC” OR “COMMISSION”)?**

1 A7. Yes. I provided testimony in several Commission proceedings, including Cause No. 41969
2 FAC 51, Cause No. 41969 FAC 52, Cause No. 41969 FAC 53 and Cause No. 44990 SIA
3 2. I also testified in Cause No. 45362, in support of Citizens Wastewater of Westfield's
4 acquisition of the assets of JLB Development, Inc., Cause No. 45599 in support of Citizens
5 Water's request for approval of a plan for the replacement of the customer-owned portion
6 of the lead service lines within or connected to Citizens Water's system (the "Lead Service
7 Line Replacement Plan" or "LSLR Plan") and Cause No. 45599-LSLR1 to support the
8 calculation of the requested adjustments to Citizens Water's basic rates and charges to
9 provide for recovery of customer lead service line replacement costs, including the
10 derivation of the fixed charges by meter size.

11 **Q8. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

12 A8. My testimony describes the overall revenue requirements for Westfield Gas' provision of
13 service, including the underlying adjustments to the financial results for the test year ended
14 December 31, 2021. My testimony further describes Petitioner's rate and rate design
15 objectives, its proposal to continue its energy efficiency program, and its proposed changes
16 to its Terms and Conditions for Gas Service, Rates, and Appendices.

17 **Q9. WHAT HAVE YOU DONE TO PREPARE YOURSELF TO TESTIFY IN THIS**
18 **PROCEEDING?**

19 A9. I have read the Verified Petition and am familiar with its contents. I also have read the
20 direct testimony and attachments Petitioner filed in this proceeding, and prepared or
21 reviewed the operating revenues and various revenue requirements of Westfield Gas for

1 the test year and pro forma period. In addition, I have reviewed Commission Orders related
2 to decoupling and Energy Efficiency Adjustment mechanisms, as well as industry
3 documents regarding straight fixed-variable rate design.

4 **Q10. DO YOU HAVE ANY INTRODUCTORY REMARKS YOU WISH TO SHARE?**

5 A10. Yes. Generally, when developing a revenue requirement, a utility will utilize the base rates
6 approved in its last rate case as a starting point. Here, Petitioner's last base rate case and
7 associated charges were approved by the Commission in its April 26, 2017, Order in Cause
8 No. 44731. However, on April 29, 2022, Petitioner filed via a 30-day filing (Filing No.
9 50536) revised rate schedules to reflect the repeal of the Indiana Utility Receipts Tax
10 ("IURT") in House Enrolled Act No. 1002. The revised base rates, excluding IURT,
11 became effective July 1, 2022. Accordingly, Petitioner has used the revised base rates,
12 excluding the IURT, as the basis for preparing its revenue requirement in this case.

13 **REVENUE REQUIREMENTS OVERVIEW**

14 **Q11. PLEASE DESCRIBE PETITIONER'S ATTACHMENT DBA-1, PAGES 1 AND 2.**

15 A11. Petitioner's Attachment DBA-1, pages 1 and 2, is the Summary of Pro Forma Revenue
16 Requirement for the twelve months ending December 31, 2021 (the test year for this
17 proceeding) and the pro forma revenue requirements for Westfield Gas' operations.

- 18 • Column A includes Westfield Gas' actual per books consistent with Petitioner's
19 Witness Sabine Karner's Attachment SEK-1, page 2.
- 20 • Column B shows the pro forma adjustments made to reflect the ongoing level of gas
21 operations at present rates in order to reflect fixed, known, and measurable changes

- 1 which are expected to occur within twelve months following the end of the test year.
- 2 • Column C shows the pro forma revenue requirements at current rates and charges
- 3 resulting from the adjustments indicated in Column B.
- 4 • Column D contains the total of the pro forma adjustments necessary to produce the
- 5 proposed revenue requirements and operating income.
- 6 • Accordingly, Column E shows the pro forma statement of operating income after
- 7 adjusting for the proposed increase in rates and charges.
- 8 • Column F contains references to the pages of Petitioner's Attachment DBA-1 and the
- 9 attachments of other witnesses containing particular adjustments.

10 **Q12. IN YOUR OPINION, DOES COLUMN C OF PETITIONER'S ATTACHMENT**

11 **DBA-1, PAGES 1 AND 2, ACCURATELY REFLECT WESTFIELD GAS**

12 **OPERATIONS DURING THE TEST YEAR, AND ITS PROPOSED ANNUAL**

13 **REVENUE REQUIREMENT ADJUSTED FOR FIXED, KNOWN, AND**

14 **MEASURABLE CHANGES WHICH WILL OCCUR WITHIN TWELVE**

15 **MONTHS FOLLOWING THE END OF THE TEST YEAR?**

16 A12. Yes.

17 **Q13. HOW ARE THE AMOUNTS SHOWN IN PETITIONER'S ATTACHMENT DBA-**

18 **1, PAGES 1 AND 2, COLUMNS B THROUGH E, USED ELSEWHERE IN**

19 **PETITIONER'S CASE-IN-CHIEF?**

20 A13. Columns B through E of Petitioner's Attachment DBA-1, pages 1 and 2, summarize

21 Petitioner's overall revenue requirements and the adjustments used to arrive at the pro

1 forma revenue requirements. This information is used by Petitioner's Witness Scott Miller
2 to prepare Petitioner's cost of service study and rate design.

3 **Q14. PLEASE SUMMARIZE THE PRO FORMA REVENUE REQUIREMENT.**

4 A14. DBA-1, page 1, column E, line 14, shows the pro forma revenue requirement for Westfield
5 Gas to total \$8,344,780. Base rates will be established to recover the pro forma gross
6 margin on column E, line 19 of \$4,520,864. Column D, line 14 of this Attachment indicates
7 that Westfield Gas requires an increase in total revenues of \$1,295,861 in order to provide
8 it with an opportunity to earn an operating income of \$1,859,896, as indicated on DBA-1,
9 page 2, column E, line 42. The net operating income from the proposed rates and charges
10 must be sufficient to cover the utility's pro forma revenue requirements, including the
11 proposed return on its investment, as more fully described in the testimony of Petitioner's
12 Witness Craig Jackson.

13 **Q15. WHAT IS THE PERCENTAGE RATE INCREASE THAT THE PETITIONER IS**
14 **REQUESTING?**

15 A15. Petitioner is seeking an increase in total revenues of 18.38%.

16 **DETAILED DESCRIPTION OF REVENUE ADJUSTMENTS**

17 **Q16. PLEASE DESCRIBE PETITIONER'S ATTACHMENT DBA-1, PAGES 3**
18 **THROUGH 12.**

19 A16. Page 3 is a calculation of pro forma revenue at present rates using the pro forma billing
20 instances and sales volumes. Page 4 is a presentation of the pro forma change in billing
21 determinants by rate class by adjustment. Column E on page 4 shows the aggregate

1 adjustment to the billing instances and sales volumes. Page 5 is a presentation of the pro
2 forma revenues at present rates by rate class by adjustment. Petitioner's Attachment DBA-
3 1, pages 6 through 12, set forth the various pro forma adjustments to Westfield Gas' test
4 year revenue and selected operating expenses.

5 **REVENUE AND GAS COST ADJUSTMENTS**

6 **Q17. WHAT ADJUSTMENTS TO TEST YEAR BILLING INSTANCES AND SALES**
7 **VOLUMES DID PETITIONER MAKE TO ARRIVE AT PRO FORMA BILLING**
8 **INSTANCES AND SALES VOLUMES?**

9 A17. To normalize test year billing instances and sales volumes, starting with the test year billing
10 instances contained in Petitioner's billing system, by (1) customer class, and (2) test year
11 sales volumes by customer class, and (3) rate tier, adjustments were made for the following
12 circumstances: normalize sales volumes to reflect normal weather; exclude billing
13 adjustments made during the test year that related to billing instances and sales volumes
14 occurring prior to the test year; and include billing adjustments made during the months
15 following the test year that related to billing instances and sales volumes occurring during
16 the test year. Potential new customers who will be joining the system during the twelve
17 months following the test year also were added.

18 **Q18. HOW DID PETITIONER USE PRO FORMA BILLING INSTANCES AND SALES**
19 **VOLUMES TO ARRIVE AT PRO FORMA REVENUE AT PRESENT RATES?**

20 A18. Using the pro forma billing instances and sales volumes from Petitioner's Attachment
21 DBA-1, page 3, the rates approved in Cause No. 44731, excluding IURT as discussed

1 above, were applied to determine the pro forma revenue. The resulting pro forma margin
2 revenue at present rates, subject to increase is \$3,203,612. This calculation is presented in
3 Attachment DBA-1, page 3, line 31. When Miscellaneous Revenues of \$21,391 are added,
4 the total pro forma margin revenue at present rates is \$3,225,003.

5 **Q19. WHAT IS THE PURPOSE OF PETITIONER'S ATTACHMENT DBA-1, PAGES 4**
6 **AND 5?**

7 A19. Pages 4 and 5 of this Attachment are presentations of the change from test year billing
8 determinants and revenue to pro forma of the same. Both pages show the changes
9 associated with each rate class and general ledger account due to each of the twelve
10 individual adjustments. The intent of both pages is to show the various "layers" applied to
11 the test year billing determinants and revenue based on the various pro forma adjustments.
12 This provides more clarity on how the pro forma revenues were derived, shows the dollar
13 impact to the revenue requirement of each adjustment and by rate class and account, and,
14 most importantly, conforms to the best practices outlined in IURC General Administrative
15 Order 2013-5.

16 **Q20. WHAT ADJUSTMENTS TO TEST YEAR BILLING INSTANCES AND SALES**
17 **VOLUME DID PETITIONER MAKE TO ARRIVE AT PRO FORMA BILLING**
18 **INSTANCES AND SALES VOLUME?**

19 A20. To normalize the test year billing instances and sales volumes to be reflective of operating
20 results going-forward, Petitioner made a number of adjustments. Each of the adjustments
21 can be classified into one of the four categories below:

- 1 • Billing Exceptions
- 2 • Cancel-Rebill
- 3 • New Customers
- 4 • Weather Normalization

5 I explain each category and adjustment in more detail below.

6

7 **Q21. PLEASE DESCRIBE BILLING EXCEPTIONS.**

8 A21. Billing exceptions occur when a customer account is not billed despite customer usage and
9 a meter read, in the same month. The bill, along with customer counts and corresponding
10 volumes and charges (fixed and volumetric), are moved to a subsequent month as an
11 exception. When billing exceptions are cleared, the billing instances, billed sales volume
12 and revenue are reflected in the customer billing system in the month they are cleared. This
13 causes distortions in the test year when the cleared billing exceptions include transactions
14 outside of the test year. Therefore, it is necessary to exclude billing exceptions cleared
15 during the test year that related to billing instances and billed sales volumes occurring prior
16 to the test year. Likewise, it is necessary to include billing exceptions cleared during the
17 months following the test year that relate to billing instances and billed sales volume
18 occurring during the test year.

19 Pages 4 and 5 of Attachment DBA-1 show that there is an increase to pro forma
20 revenue at present rates of \$4,394 based on this adjustment. The net impact on billing
21 determinants is shown in the table below:

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7

Billing Instances Volume (Therms)

Residential	23	2,438
Industrial	1	2,730
Industrial Transportation	0	0
Commercial	9	35,914
Commercial Transportation	(7)	(22,591)
Large Volume Interruptible	0	0

8 **Q22. PLEASE DESCRIBE THE CANCEL-REBILL ADJUSTMENT.**

9 A22. Cancel – Rebill adjustments occur when a bill related to a customer account is cancelled
 10 and needs to be billed again for whatever reason. The cancel-rebill exception is considered
 11 cleared when charges, volumes, and revenues associated with the customer account are
 12 updated (in case of estimated bills) or corrected (in case where a bill had errors) as the case
 13 may be and re-assigned to the month of actual usage. Pages 4 and 5 of Attachment DBA-
 14 1 show that there is a decrease to pro forma revenue at present rates of \$119 based on this
 15 adjustment. The net impact on billing determinants is shown in the table below:

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Billing Instances Volume (Therms)

Residential	(4)	426
Industrial	0	0
Industrial Transportation	0	0
Commercial	0	(645)
Commercial Transportation	0	0
Large Volume Interruptible	0	0

23 **Q23. PLEASE DESCRIBE THE NEW CUSTOMER ADJUSTMENT.**

24 A23. The New Customer Adjustment is made to account for customer changes in the residential
 25 and commercial customer classes due to customers joining the system post Test Year.

1 Pages 4 and 5 of Attachment DBA-1 show that there is an increase to pro forma revenues
2 at present rates of \$141,674 based on this adjustment. The net impact on billing
3 determinants is shown in the table below:

4

	Billing Instances	Volume (Therms)
5 Residential	3,636	222,705
6 Commercial	36	98,920

7 **Q24. PLEASE DESCRIBE THE WEATHER NORMALIZATION ADJUSTMENT.**

8 A24. Petitioner's Attachment DBA-1, page 5, shows the adjustment to revenue to be derived
9 from pro forma gas sales based upon normal weather. Normal weather was determined by
10 reference to the 30-year normal heating degree days as published by the National Weather
11 Service. The test year heating degree days were 6.95% warmer than normal; therefore, the
12 revenue and gas cost changed accordingly. The impact of this adjustment is an increase in
13 test year revenue of \$90,528, as shown on line 6, and an increase in gas cost of \$1,355,808,
14 reflected on line 8, on DBA-1, page 1.

15 **Q25. HOW WERE PRO FORMA NATURAL GAS COSTS DETERMINED?**

16 A25. Pro forma gas costs were based upon the gas sales volumes determined with the weather
17 normalization adjustment and customer additions, along with recent gas cost information
18 (as filed in Monthly Price Updates) and current gas price projections, and an appropriate
19 mix of gas supply sources, which will meet operational needs for gas supplies and minimize
20 costs. In addition, the pro forma natural gas costs were adjusted to remove IURT as
21 discussed above in A10.

1 **Q26. WHY IS THE IURT ON GAS COST REFLECTED AS A GAS COST RATHER**
2 **THAN IN THE TAXES SECTION OF THE REVENUE REQUIREMENTS?**

3 A26. As is standard, the IURT on gas costs is recovered through the GCA and expenses related
4 to IURT were booked in the taxes section. In order to exclude the IURT expense on gas
5 costs from base rates, Westfield Gas elected to reflect this adjustment in the gas cost section
6 of the revenue requirements.

7 **Q27. WHAT IS THE PROPOSED LEVEL OF UNACCOUNTED FOR GAS INCLUDED**
8 **IN NATURAL GAS COST, AND HOW WAS IT DETERMINED?**

9 A27. Unaccounted for gas is reflected in natural gas cost at 1.28% of natural gas cost. The
10 percentage was determined by using a two-year average of historical levels and will be the
11 unaccounted for gas percentage utilized in Westfield Gas' GCAs subsequent to receiving
12 an order in this case.

13 **Q28. PLEASE DESCRIBE PETITIONER'S ATTACHMENT DBA-1, PAGE 6.**

14 A28. Petitioner's Attachment DBA-1, page 6, shows computations of pro forma adjustments for
15 other revenues.

16 "Other revenues" include miscellaneous charges (switching and other gas revenue);
17 late payment charges; reconnection fees; return check fees; and collection fees. Also
18 contained within other revenues are miscellaneous supplier revenues and decoupling sales
19 revenues.

20 Adjustments for other revenues are calculated using a three-year (2019, 2020, and
21 2021) historical average to normalize test year data. A total pro forma adjustment of

1 (\$152,919) is made to include additions/reductions associated with above-listed
2 miscellaneous non-recurring charges. Data presented in DBA-1, page 6, is sourced and
3 supported by detailed calculations in wp S630-6.

4 **Q29. PLEASE DESCRIBE PETITIONER'S ATTACHMENT DBA-1, PAGE 7.**

5 A29. Petitioner's Attachment DBA-1, page 7, presents calculations supporting other pro forma
6 operating expense adjustments.

7 Test Year other operating expenses of \$1,640,499 (DBA-1, page 1, column A, line
8 20) are sourced from Petitioner's income statement sponsored by Petitioner's Witness,
9 Sabine Karner. To this amount, the following adjustments are added: operation and
10 maintenance (O&M) adjustments of \$204,916, also supported by Petitioner's Witnesses
11 Camela Johnson and Sabine Karner; a three-year amortization of rate case expense totaling
12 \$156,017 (wp S640-1); and a pro forma Public Utility Fee adjustment of \$2,482 (DBA-1,
13 page 8, line 8). An adjustment of (\$3,609) (wp S640-2) is also made to adjust net write-
14 off non-gas costs. These adjustments result in pro forma other operating expenses of
15 \$2,000,304.

16 **Q30. PLEASE DESCRIBE PETITIONER'S ATTACHMENT DBA-1, PAGE 8.**

17 A30. Petitioner's Attachment DBA-1, page 8, shows the computation of the pro forma Public
18 Utility fee adjustment.

19 Pro forma revenue at present rates subject to Public Utility fees are determined by
20 subtracting pro forma miscellaneous revenues of \$21,391 (DBA-1, page 3, column C, line
21 32) and pro forma net write-off non-gas costs \$9,030 from the total proforma revenue at

1 present rates of \$7,048,919 (DBA-1, page 1, column C, line 14). The resulting amount is
2 multiplied by the Public Utility fee rate of 0.1163372 % (DBA-1, page 8, line 5) to
3 determine the Public Utility fee. The adjustment includes subtracting the test year Public
4 Utility fee amount, from the computed Public Utility fee, resulting in an increase of \$2,482.

5 **Q31. PLEASE DESCRIBE PETITIONER'S ATTACHMENT DBA-1, PAGE 9.**

6 A31. Petitioner's Attachment DBA-1, page 9, presents pro forma adjustment calculations due to
7 IURT expenses.

8 Test year IURT expense reflects the tax on the Petitioner's total revenues (including
9 gas cost revenue). Because the IURT on gas costs is recovered through Petitioner's GCA,
10 the pro forma IURT to be recovered through base rates does not need to include IURT on
11 gas cost revenue. Therefore, in the pro forma calculations, the IURT on gas cost revenue
12 is reflected in the pro forma gas costs, and only the IURT on margin is reflected in this
13 adjustment.

14 For computation purposes, the pro forma margin at present rates of \$3,225,003
15 (DBA-1 page 1, column C, line 19) is reduced by the \$1,000 IURT exemption allowance
16 and pro forma net write-off non-gas cost. The resulting pro forma margin revenue, less
17 exemption and less net write-off non-gas cost of \$3,233,033, is multiplied by the IURT
18 rate, which due to the repeal of utility receipts tax (IURC 30-day filing No. 50536 resulting
19 from enactment of House Enrolled Act No. 1002 by the Indiana General Assembly) is 0%.
20 This results in the pro forma IURT rate at present rates to be \$0. The adjustment therefore

1 includes simply subtracting out the test year IURT amount from pro forma IURT at present
2 rates resulting in a decrease of \$67,162.

3 **PROPOSED INCREASE IN OPERATING REVENUE**

4 **Q32. HOW IS THE PETITIONER'S PROPOSED REVENUE INCREASE**
5 **CALCULATED?**

6 A32. Petitioner's Attachment DBA-1, page 10, shows calculations supporting its proposed
7 revenue increase.

8 The total required net operating income necessary to cover Petitioner's pro forma
9 revenue requirements, including the proposed return on its investment, is calculated by
10 Petitioner's Witness, Craig Jackson, to be \$1,859,896. This is offset by pro forma at
11 present rates net operating income of \$569,171 (DBA-1 page 2, column C, line 42) to
12 determine the increase in operating income. The increase in operating income is
13 \$1,290,725 grossed up for the Public Utility fee, and net write-off non-gas cost to determine
14 Petitioner's total revenue requirement increase of \$1,295,861.

15 **Q33. HOW IS THE ADJUSTMENT FOR NET WRITE-OFF NON-GAS COST ON**
16 **INCREMENTAL REVENUE CALCULATED?**

17 A33. Petitioner's Attachment DBA-1, page 11, shows the calculation of the net write-off non-
18 gas cost that will result from a requested pro forma total revenue increase of \$ 1,295,861
19 (DBA-1, page 10, line 8) with a net write-off as percent of revenue of 0.280000% (DBA-
20 1, page 10, line 6). The effect of that change would result in a pro forma increase in new
21 write-off non-gas cost of \$3,628.

1 **Q34. HOW IS THE ADJUSTMENT FOR THE PUBLIC UTILITY FEE ON**
2 **INCREMENTAL REVENUE DETERMINED?**

3 A34. Petitioner's Attachment DBA-1, page 12, shows the computation of the Public Utility fee
4 adjustment on incremental revenue that will result from a requested pro forma total revenue
5 increase of \$1,295,861 (DBA-1, page 10, line 8) with a Public Utility fee rate of
6 0.1163372% (DBA-1, page 8, line 5). The effect of that change would result in a pro forma
7 increase in the Public Utility fee of \$1,508.

8 **Q35. IN SUMMARY, DO YOU HAVE AN OPINION AS TO THE NECESSITY OF THE**
9 **PRO FORMA ADJUSTMENTS MADE IN PETITIONER'S ATTACHMENT DBA-**
10 **1 AND TO THE RESULTING AGGREGATE ANNUAL REVENUE**
11 **REQUIREMENT FOR PETITIONER?**

12 A35. Yes, I do. In my opinion, each of the pro forma adjustments to test year data is necessary
13 to properly reflect the appropriate pro forma revenue requirement for the provision of gas
14 service, including the proposed return on Petitioner's investment.

15 **PROPOSED RATES AND RATE DESIGN**

16 **Q36. WHAT ARE THE PETITIONER'S RATE AND RATE DESIGN OBJECTIVES IN**
17 **THIS CASE?**

18 A36. Petitioner's rate and rate design objectives are to: (1) fully recover its revenue requirements
19 through its rates; (2) move towards straight fixed-variable rate design; and (3) design fair
20 and equitable rates.

21 **Q37. HOW WERE WESTFIELD GAS' PROPOSED RATES DERIVED?**

1 A37. Petitioner's attachment SAM-2 includes rates and charges that are based on the results of
2 a cost-of-service study ("COSS") that was conducted as a part of this rate case. In Cause
3 No. 44731, the IURC directed Westfield Gas to conduct a COSS for this case. Petitioner's
4 Witness, Scott Miller, sponsors the COSS and provides testimony and attachments to
5 support the proposed rates and charges, which are consistent with Petitioner's rate and rate
6 design objectives.

7 **Q38. DID PETITIONER MAKE ANY ADJUSTMENTS TO THE COSS?**

8 A38. Yes. Petitioner has four customer classes, namely, the Residential, Commercial, Industrial,
9 and Large Volume Interruptible classes. As Petitioner's Witness Scott Miller testifies, the
10 results of the COSS showed that the Residential class was being subsidized by the other
11 three classes in the amount of \$145,409. Petitioner considered impacts to all the classes of
12 leaving the subsidy in place, partially eliminating the subsidy, or fully eliminating the
13 subsidy and directed Petitioner's Witness Scott Miller to eliminate the Residential subsidy
14 in steps (25% in this case). This step was intentional as the Petitioner remains committed
15 to promoting gradualism in rate design and establishing rates that are fair and equitable to
16 all customer classes.

17 **Q39. WAS THE COSS MODIFIED OR WAS THE PROPOSED RATE DESIGN**
18 **ALTERED REGARDING THE FIXED CHARGE COMPONENT OF THE**
19 **PROPOSED RATES?**

20 A39. No. The COSS resulted in an increase in monthly fixed customer charges for each
21 customer class. These increases were simply the outcome of the COSS study and were

1 arrived at by applying the same overall margin increase to the existing rates for each class
2 without making any changes to the rate structure. Petitioner determined not to make any
3 changes to this aspect of the COSS or rate design because it was consistent with Petitioner's
4 continued move toward straight fixed variable rates and prior Commission guidance, as
5 testified to in more detail by LaTona S. Prentice in Petitioner's prior rate case, Cause No.
6 44731. Importantly, the monthly fixed customer charge of \$16.76 that is being proposed
7 for the Residential class is generally consistent with recently approved Residential monthly
8 fixed customer charges of other natural gas utilities in Indiana, which is another reason to
9 not alter this aspect of the COSS.

10 **CONTINUATION OF DECOUPLING MECHANISM AND ENERGY EFFICIENCY PROGRAMS**

11 **Q40. WHAT IS THE PURPOSE BEHIND THE ENERGY EFFICIENCY ADJUSTMENT**
12 **(“EEA”) THAT IS CURRENTLY IN PLACE FOR WESTFIELD GAS?**

13 A40. The purpose of the EEA is to allow Petitioner to provide energy efficiency programs aimed
14 at reducing customer gas usage, which Petitioner has done continuously since 2010, by
15 giving Petitioner a mechanism to recover its costs associated with those programs and the
16 resulting reduced gas usage. In particular, the EEA is designed: (1) to recover costs that
17 are currently incurred to implement a portfolio of energy efficiency programs through a
18 mechanism known as the Energy Efficiency Funding Component (“EEFC”); and (2) to
19 decouple fixed costs from the sales of natural gas to its residential and commercial
20 customers through a cost recovery mechanism known as the Sales Reconciliation
21 Component (“SRC”).

1 Petitioner's EEA was found to be reasonable and in the public interest and first
2 approved by the Commission in Cause No. 43624 and has subsequently been approved by
3 the Commission in Cause Nos. 44124, 44731, and 45263. The purpose of the EEA and the
4 manner in which it operates has remained unchanged since it was first approved.

5 **Q41. IS PETITIONER SEEKING APPROVAL IN THIS CASE TO CONTINUE ITS**
6 **ENERGY EFFICIENCY PROGRAMS AND EEA?**

7 A41. Yes. Westfield Gas is seeking approval to continue utilizing a portfolio of energy
8 efficiency programs and the EEA consistent with and without making any changes to the
9 terms of such programs as set forth in Westfield Gas' Order in Cause No. 44731 and
10 extended per Commission Order in Cause No. 45263.

11 **Q42. PLEASE DESCRIBE THE EXISTING PORTFOLIO OF ENERGY EFFICIENCY**
12 **PROGRAMS.**

13 A42. Per Cause Nos. 44731 and 45263, the following efficiency programs are offered to
14 residential and commercial customers, which Petitioner seeks to continue:

- 15 • Residential rebate programs designed to help Westfield Gas' customers who live in
16 an existing single dwelling to afford certain energy saving measures and equipment.

17 Rebates are available for:

- 18 - natural gas furnaces,
- 19 - boilers, and
- 20 - Smart and WIFI thermostats.

- 1 • Commercial rebate programs that provide cash-back incentives for commercial
2 customers for the installation of natural gas energy efficiency improvements. Cash-
3 back incentives are available for approved energy saving measures and equipment
4 including:
- 5 - natural gas boilers,
 - 6 - boiler tune-ups,
 - 7 - natural gas furnaces,
 - 8 - natural gas water heaters, and
 - 9 - programmable thermostats.

10 **Q43. PLEASE DESCRIBE THE EXISTING COST RECOVERY MECHANISM.**

11 A43. The Commission-approved Cost Recovery Mechanism (Appendix E: Energy Efficiency
12 Adjustment Rider) was introduced in Cause No. 43624 and later reapproved and extended
13 in Cause Nos. 44124, 44731, and 45263 respectively. The rider is working as designed
14 and consistent with Orders issued by the Commission over Petitioner's last few energy
15 efficiency related cases.

16 **Q44. WHAT IS THE EXISTING BUDGET ASSOCIATED WITH THE PORTFOLIO OF**
17 **ENERGY EFFICIENCY PROGRAMS OFFERED?**

18 A44. The program budget is \$8,500, with \$500 devoted to outreach efforts. Westfield Gas is not
19 proposing to increase/decrease funding to support the portfolio of energy efficiency
20 programs because the current budget has been sufficient to meet the needs in its service
21 territory over the last several years. It appears there will be a shortfall in 2022. Westfield

1 Gas is not, however, proposing a change to the budgeted amount at this time. Petitioner
2 will monitor the demand for the program going forward to better understand whether
3 increased funding is warranted. If Westfield Gas concludes increased funding is needed,
4 it will submit a 30-day filing request to adjust the amount of the EEFC at that time.

5 **Q45. WHAT ARE THE PROGRAM OPERATION TERMS?**

6 A45. Petitioner is proposing to continue to operate the programs as set forth in the Order in Cause
7 No. 44731, including: (a) Petitioner will administer the programs “in-house,” without
8 using a third-party administrator; (b) Petitioner will apply results from Vectren North’s
9 most recent evaluation, measurement and verification (“EM&V”) analyses to the same
10 measures offered by Petitioner; (c) on or before March 31st of each year, Petitioner will
11 submit an energy efficiency scorecard containing the same metrics as provided in the
12 Cause No. 44731 Order; and (d) Petitioner will collaborate annually with the OUCC
13 regarding the energy efficiency programs. While Petitioner has the flexibility to modify
14 the aforementioned energy efficiency programs that it offers as a part of its portfolio, per
15 the Cause No. 44731 Order, Petitioner may not offer any programs not offered by Vectren
16 North since Petitioner relies on Vectren North’s EM&V analyses.

17 **Q46. IN YOUR OPINION IS EXTENSION OF PETITIONER’S ENERGY EFFICIENCY**
18 **PORTFOLIO AND ENERGY EFFICIENCY RIDER IN THE PUBLIC INTEREST?**
19 **IF SO, PLEASE EXPLAIN WHY.**

20 A46. Yes, it is. In four previous cases (Cause Nos. 43624, 44124, 44731, and 45263),
21 Petitioner’s EEA has been determined by the Commission to be in the public interest. The

1 Commission aligned with Westfield Gas in these past cases to encourage customers to
2 promote energy conservation and support efficiencies. The public interest benefits
3 identified for the previously approved EEA in past cases remain at this time. Accordingly,
4 Petitioner is seeking to extend its EEA and energy efficiency programs until an order is
5 issued in its next rate case, unless Vectren North's energy efficiency programs cease prior
6 to then as provided in the Order in Cause No. 45263.

7 **TERMS & CONDITIONS FOR GAS SERVICE, RATE SCHEDULES AND APPENDICES**

8 **Q47. PLEASE BRIEFLY SUMMARIZE THE PROPOSED CHANGES TO WESTFIELD**
9 **GAS' TERMS AND CONDITIONS FOR GAS SERVICE.**

10 A47. Petitioner's Attachments DBA-2 and DBA-3 are red-lined and clean versions, respectively,
11 of Petitioner's proposed Terms and Conditions for Gas Service. The red-lined version of
12 Petitioner's Terms and Conditions indicate the proposed updates to the Terms and
13 Conditions. The following is a summary of the proposed changes to Petitioner's Terms
14 and Conditions for Gas Service:

- 15 • Updated the Table of Contents and headers and footers to reflect this filing.
- 16 • Included the phrase "pertaining to a Critical Period" to the existing definition of
17 Economic Operational Flow Order in Rule 1.23.
- 18 • Updated language in Rules 14.1 and 14.2 to allow for certain increased flexibility
19 for customers who are desiring, as well as for those that are already receiving, gas
20 supply services from third-party Suppliers, including the following changes: (1)
21 in Rules 14.1 and 14.2, and 14.2.3, eliminated the annual election requirement for

1 customers that have already elected to receive gas supply service; (2) in 14.2.2,
2 eliminated the requirement that customers only be allowed to switch third-party
3 Suppliers during an annual election period thereby allowing such switches to be
4 made any time during the year; and (3) added a new section 14.2.4 allowing for
5 new customers to sign up for gas supply services outside of the annual election
6 period.

- 7 • Updated language in Rule 14.4: Non-Economic Operational Flow Order to clarify
8 that an Economic Operational Flow Order for Westfield Gas is an option to issue
9 during a "Critical Period" as defined in 1.14 of existing Terms and Conditions.

10 **Q48. PLEASE EXPLAIN THE NEED TO CHANGE EXISTING RULES 14. 1 AND 14.2**
11 **REGARDING ENROLLMENT IN THE TRANSPORTATION PROGRAM.**

12 A48. Westfield Gas is proposing to modify some of the enrollment requirements in a way that is
13 more accommodating to customers. Existing Rules 14.1 and 14.2 direct customers to make
14 annual elections between January 1 and February 28 of each year with an effective date of
15 April 1, every year. In addition, the election needs to be renewed every year. Westfield
16 Gas also adds new commercial customers each year who desire for open enrollment to the
17 transportation program. With these scenarios, the requirements in existing Rules 14.1 and
18 14.2, appear to be too restrictive. Accordingly, Westfield Gas proposes updates to existing
19 rules 14.1 and 14.2 that will eliminate these specific time restrictive requirements within
20 which a new customer will need to make an election and will remove the annual nature of

1 the enrollment for existing customers. In addition, these changes will allow any customer
2 (existing or new) to switch third-party suppliers at any time during the year.

3 **Q49. PLEASE EXPLAIN WHY EXISTING RULE 14.4 NEEDS TO BE UPDATED.**

4 A49. Although Economic and Non-Economic Operational Flow Orders are defined terms (1.23
5 and 1.40 respectively) in Westfield Gas' Terms and Conditions, Rule 14.4 only contains
6 provisions regarding the implementation of a Non-Economic Operational Flow Order. In
7 fact, apart from the definition (1.23), the existing Terms and Conditions are silent on
8 Economic Operational Flow Order and there is no further reference or any direction of
9 when and how such Order might be issued. As such, Rule 14.4 is being updated to avoid
10 any potential confusion as to whether and how Westfield Gas may issue an Economic
11 Operational Flow Order and protect both transportation and retail customers, as it pertains
12 to both natural gas commodity costs and supply reliability.

13 **Q50. PLEASE DESCRIBE PETITIONER'S ATTACHMENTS DBA-4 AND DBA-5.**

14 A50. Petitioner's Attachments DBA-4 and DBA-5 are red-lined and clean versions, respectively,
15 of Westfield Gas' proposed rate schedules and appendices.

16 **Q51. WHICH WESTFIELD GAS WITNESS IS SPONSORING THE RATES AND**
17 **CHARGES SET FORTH IN THE PROPOSED GAS RATES SHOWN IN**
18 **ATTACHMENTS DBA-4 AND DBA-5?**

19 A51. The rates and charges set forth in Petitioner's Attachments DBA-4 and DBA-5 are
20 supported in the testimony and attachments of Petitioner's Witness, Scott Miller.

1 **Q52. OTHER THAN THE UPDATES TO THE RATES AND CHARGES, ARE THERE**
2 **OTHER PROPOSED CHANGES TO WESTFIELD GAS' RATE SCHEDULES**
3 **AND APPENDICES?**

4 A52. Yes, the following is a summary of the changes to Petitioner's Rate Schedules and
5 Appendices unrelated to rates and charges:

- 6 • Appendix B – Updated language to mitigate the potential for arbitrage amongst
7 third-party suppliers.
- 8 • Appendix D – Updated Normal Degree Days to reflect the 30-year average of 1991
9 - 2020.
- 10 • Gas Rate No. A1 – Updated language to clarify applicability of Non-Performance
11 charges.
- 12 • Gas Rate No. A3 – Updated range of cash out charges related to Usage Imbalance,
13 to eliminate opportunities for arbitrage.
- 14 • Gas Rate No. A4 - Deleted applicability requirements related to third-party
15 Suppliers.
- 16 • Gas Rate No. S2- Updated applicability and language for the associated Gas Supply
17 Charges under Supply of Last Resort.

18 **Q53. PLEASE EXPLAIN WHY CHANGES ARE NECESSARY TO APPENDIX B.**

19 A53. The existing Rate Schedule fails to buffer the impacts of market volatility on Westfield
20 Gas and its customers. The current methodology associated with calculating Gas Supply
21 Charges and Imbalances leaves open the opportunity for third-party Suppliers to engage in
22 arbitrage. Changes proposed by Westfield Gas aim to encourage third-party Suppliers to
23 ensure that gas supply deliveries occur as close to the nominated amounts as possible.

1 Further, in situations beyond a third-party Supplier's control which result in an imbalance,
2 Gas Supply Charges are calculated in a manner that takes into consideration current market
3 conditions, is consistent with other utilities in the State of Indiana and is fair to all of
4 Westfield Gas' customers. The recommended changes provide a tool for addressing daily
5 fluctuations in the Gas Supply market.

6 **Q54. PLEASE EXPLAIN THE NEED TO UPDATE APPENDIX D.**

7 A54. The existing Appendix D uses the Normal Heating Degree days from the 30-year period of
8 1981 – 2010. Petitioner is updating Appendix D to include the updated the Normal Heating
9 Degree days for the period 1991 – 2020 from the National Oceanic and Atmospheric
10 Administration (NOAA).

11 **Q55. PLEASE EXPLAIN THE NEED TO UPDATE GAS RATE NO. A1.**

12 A55. The existing Rate Schedule is updated to clarify applicability of the “Non-Performance
13 Charge” and “Billing” to include applicable Customers. This change is necessary to
14 include certain customers, in addition to the third-party suppliers, who fail to comply with
15 daily imbalance or unauthorized usage during a curtailment period.

16 **Q56. PLEASE EXPLAIN THE PROPOSED CHANGES TO GAS RATE NO. A3.**

17 A56. The Rate Schedule for Usage Balancing Service was updated to incorporate the revised
18 methodology, as discussed above with regard to the Appendix B proposed changes.

19 **Q57. PLEASE EXPLAIN WHY CHANGES TO GAS RATE NO. A4 ARE BEING**
20 **PROPOSED.**

1 A57. The existing Rate Schedule includes a provision that requires third-party Suppliers to seek
2 approval to provide gas supply services to customers. In addition, it includes other
3 requirements to establish eligibility. However, Supplier Access eligibility requirements
4 also exist in Westfield Gas' Terms and Conditions Rule 15.1. In order to eliminate
5 confusion related to duplication, we propose to delete the language related to eligibility
6 requirements in Gas Rate No. A4, Application.

7 **Q58. PLEASE EXPLAIN THE PROPOSED CHANGES TO GAS RATE NO. S2.**

8 A58. The existing Rate Schedule is updated to clarify applicability of this rate and further details
9 specific charges and billing expectations that will be borne by the third-party Suppliers and
10 Customers, respectively in default circumstances.

11 **Q59. ARE THE SERVICES PROVIDED UNDER THE PROPOSED RATE**
12 **SCHEDULES CURRENTLY OFFERED BY WESTFIELD GAS?**

13 A59. Yes, they are.

14 **CONCLUSION**

15 **Q60. PLEASE SUMMARIZE YOUR TESTIMONY.**

16 A60. I recommend that the Commission as set forth in my testimony (i) approve the overall
17 revenue requirements for Westfield Gas' provision of service and implement new
18 schedules of rates and charges applicable thereto; (ii) approve the continuation of the EEA
19 and the Energy Efficiency Programs; and (iii) approve certain changes to Petitioner's
20 Terms and Conditions for Gas Service, Rates, and Appendices.

21 **Q61. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

1 A61. Yes, it does, at this time.

VERIFICATION

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of her knowledge, information and belief.

Debi Bardhan-Akala
Debi Bardhan-Akala

WESTFIELD GAS, LLC
Index of Exhibit DBA-1

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WESTFIELD GAS, LLC
Summary of Pro Forma Revenue Requirement

Line No.	A Actual per Books	B Pro Forma Adjustments Increase (Decrease)	C Pro Forma Results Based on Current Rates	D Pro Forma Adjustments Increase (Decrease)	E Pro Forma Results Based on Proposed Rates	F Reference
<u>Operating Revenues</u>						
1	\$5,671,284					Income Statement
2		(\$42,745)				page 5
3		4,394				page 4
4		(119)				page 4
5		141,674				page 4
6		90,528				page 4
7		29,427				Income Statement
8		1,355,808				
9		(152,919)				page 6
10		(47,351)				Income Statement
11		(1,074)				page 5
12		13				
13				\$1,295,861		page 10
14	\$5,671,284	\$ 1,377,635	\$7,048,919	\$1,295,861	\$8,344,780	
<u>Gas Cost</u>						
15	\$2,404,341					Income Statement
16		1,355,808				page 5
17		63,767				
18	\$2,404,341	\$1,419,575	\$3,823,916	\$0	\$3,823,916	
19	\$3,266,942	(\$41,939)	\$3,225,003	\$1,295,861	\$4,520,864	
<u>Other Operating Expenses</u>						
20	\$1,640,499					Income Statement
21		156,017				page 7
22		(3,609)		3,628		page 7
23		14,377				Attachment SEK-2
24		1,398				Attachment SEK-2
25		171,510				Attachment SEK-2
26		11,104				Attachment SEK-2
27		8,190				Attachment SEK-2
28		3,043				Attachment SEK-2
29		(4,664)				Attachment SEK-2
30		(943)				Attachment SEK-2
31		901				Attachment SEK-2
32		2,482		1,508		page 8
33	\$1,640,499	\$359,806	\$2,000,304	\$5,136	\$2,005,440	

WESTFIELD GAS, LLC
Summary of Pro Forma Revenue Requirement

Line No.	A Actual per Books	B Pro Forma Adjustments Increase (Decrease)	C Pro Forma Results Based on Current Rates	D Pro Forma Adjustments Increase (Decrease)	E Pro Forma Results Based on Proposed Rates	F Reference
	<u>Depreciation & Amortization</u>					
34	\$753,704					
35		(247,063)				
36	\$753,704	(\$247,063)	\$506,642	\$0	\$506,642	Income Statement Attachment CAJ-2
	<u>Taxes</u>					
37	\$212,470					
38		(\$67,162)		\$0		
39		3,582				
40		(4)				
41	\$212,470	(\$63,584)	\$148,887	\$0	\$148,887	Income Statement page 9 Attachment CAJ-2 Attachment SEK-2
42	\$660,269	(\$91,098)	\$569,171	\$1,290,725	\$1,859,896	

Westfield Gas, LLC
 Pro Forma Revenues at Present Rates
 Current Rate Design
 January, 2021 - December, 2021

Line No.	Description	(Excludes URT) Rate	A S-620 Adjusted Test Year 1/	B page 4 Change in Billing Determinants	C Total Pro Forma
Rate D20 - Residential Delivery & Supply Service					
1	Residential Facility Charges	\$11.83	64,191	3,655	67,846
Volumes					
2	First 120 Therms	\$0.3590	3,124,979.0	375,727	3,500,706
3	Next 380 Therms	\$0.2245	620,442.0	21,842	642,284
4	Over 500 Therms	\$0.2082	4,213.0	1,889	6,102
5	Total Residential Volume (Therms)		3,749,634.0	399,458	4,149,092
Rate D30 - Industrial Delivery Service					
6	Industrial Facility Charges	\$109.18	82	1	83
Volumes					
7	First 500 Therms	\$0.3869	22,437	2,012	24,449
8	Over 500 Therms	\$0.1834	51,372	5,298	56,670
9	Total Industrial Volume (Therms)		73,809	7,310	81,119
10	Industrial Transportation Facility Charges	\$109.18	24	0	24
Volumes					
11	First 500 Therms	\$0.3869	5,952	(1,449)	4,503
12	Over 500 Therms	\$0.1834	9,233	(864)	8,369
13	Total Industrial Transportation Volume (Therms)		15,185	(2,313)	12,872
Rate D40 - Commercial Delivery Service					
14	Commercial Facility Charges	\$36.48	5,232	45	5,277
Volumes					
15	First 120 Therms	\$0.2940	312,133	21,143	333,276
16	Next 380 Therms	\$0.2132	480,559	35,389	515,948
17	Over 500 Therms	\$0.2020	671,470	147,980	819,450
18	Total Commercial Volume (Therms)		1,464,162	204,511	1,668,673
19	Commercial Transportation Facility Charges	\$36.48	545	(7)	538
Volumes					
20	First 120 Therms	\$0.2940	47,752	776	48,528
21	Next 380 Therms	\$0.2132	121,924	1,531	123,455
22	Over 500 Therms	\$0.2020	1,043,160	6,961	1,050,121
23	Total Transportation Commercial Volume (Therms)		1,212,836	9,268	1,222,104
Rate D50 - Large Volume Interruptible Delivery Service					
24	Large Volume (LV) Interruptible Delivery Service Facility Charges	\$1,142.34	0	0	0
Volumes					
25	All Therms	\$0.1629	0	0	0
26	Total LV Interruptible Volume (Therms)		0	0	0
27	LV Interruptible Transportation Delivery Service Facility Charges	\$1,142.34	24	0	24
Volumes					
28	All Therms	\$0.1602	753,613	30,684	784,297
29	Total LV Interruptible Transportation Volume (Therms)		753,613	30,684	784,297
30	Special Contract (IURC Approved Discount)		(26,376)	(1,074)	(27,450)
31	Margin Revenue		\$2,968,209	\$235,403	\$3,203,612
32	Miscellaneous Revenue				\$21,391
33	Gas Cost Revenue (without URT)				\$3,823,916
34	Grand Total Revenues				\$7,048,919

1/ Revenue in Column A is based on Rates in effect July 1, 2022 to reflect the repeal of IURT in House Enrolled Act No. 1002

**Westfield Gas, LLC
 Pro Forma Billing Determinants**

Line No.	Description	(Excludes URT Rate	A	B	C	D	E	F
			\$630-1 Billing Exceptions	\$630-2 Cancel-Rebill	\$630-3 New Customers	\$630-4 WNA Weather Norm Adj	Change in Billing Determinants	Account Number
Rate D20 - Residential Delivery & Supply Service								
1	Residential Facility Charges	\$11.83	23	(4)	3,636	0	3,655	480020 - 4055
2	First 120 Therms	\$0.3590	916	(18)	199,677	175,152	375,727	480020 - 4050
3	Next 380 Therms	\$0.2245	1,204	(653)	23,028	(1,737)	21,842	480020 - 4050
4	Over 500 Therms	\$0.2082	318	1,097	0	474	1,889	480020 - 4050
5	Total Residential Volume (Therms)		<u>2,438</u>	<u>426</u>	<u>222,705</u>	<u>173,889</u>	<u>399,458</u>	
Rate D30 - Industrial Delivery Service								
6	Industrial Facility Charges	\$109.18	1	0	0	0	1	481010 - 4055
7	Volumes First 500 Therms	\$0.3869	500	0	0	1,512	2,012	481010 - 4050
8	Over 500 Therms	\$0.1834	2,230	0	0	3,068	5,298	481010 - 4050
9	Total Industrial Volume (Therms)		<u>2,730</u>	<u>0</u>	<u>0</u>	<u>4,580</u>	<u>7,310</u>	
10	Industrial Transportation Facility Charges	\$109.18	0	0	0	0	0	489315 - 4055
11	Volumes First 500 Therms	\$0.3869	0	0	0	(1,449)	(1,449)	489315 - 4050
12	Over 500 Therms	\$0.1834	0	0	0	(864)	(864)	489315 - 4050
13	Total Industrial Transportation Volume (Therms)		<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,313)</u>	<u>(2,313)</u>	
Rate D40 - Commercial Delivery Service								
14	Commercial Facility Charges	\$36.48	9	0	36	0	45	481005 - 4055
15	Volumes First 120 Therms	\$0.2940	696	(93)	4,287	16,253	21,143	481005 - 4050
16	Next 380 Therms	\$0.2132	2,080	(687)	10,403	23,593	35,389	481005 - 4050
17	Over 500 Therms	\$0.2020	33,138	135	84,231	30,476	147,980	481005 - 4050
18	Total Commercial Volume (Therms)		<u>35,914</u>	<u>(645)</u>	<u>98,920</u>	<u>70,322</u>	<u>204,511</u>	
19	Commercial Transportation Facility Charges	\$36.48	(7)	0	0	0	(7)	489310 - 4055
20	Volumes First 120 Therms	\$0.2940	(840)	(1)	0	1,617	776	489310 - 4050
21	Next 380 Therms	\$0.2132	(2,660)	0	0	4,191	1,531	489310 - 4051
22	Over 500 Therms	\$0.2020	(19,091)	1	0	26,051	6,961	489310 - 4052
23	Total Commercial Transportation Volume (Therms)		<u>(22,591)</u>	<u>0</u>	<u>0</u>	<u>31,859</u>	<u>9,268</u>	
Rate D50 - Large Volume Interruptible Delivery Service								
24	Large Volume (LV) Interruptible Delivery Service Facility Charges	\$1,142.34	0	0	0	0	0	489370 - 4055
25	Volumes All Therms	\$0.1629	0	0	0	0	0	489370 - 4050
26	Total Large Volume Interruptible Volume (Therms)		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
27	LV Interruptible Transportation Delivery Service Facility Charges	\$1,142.34	0	0	0	0	0	489315 - 4055
28	Volumes All Therms	\$0.1602	0	0	0	30,684	30,684	489315 - 4050
29	Total LV Interruptible Transportation Volume (Therms)		<u>0</u>	<u>0</u>	<u>0</u>	<u>30,684</u>	<u>30,684</u>	
30	Total Revenue		<u>\$4,394</u>	<u>(\$119)</u>	<u>\$141,674</u>	<u>\$90,528</u>	<u>\$236,477</u>	

Westfield Gas, LLC
 Test Year & Pro Forma Revenues at Present Rates

Line No.	Description	A Adjusted Test Year - S-620 Revenue	B Billing Exceptions	C Cancel-Rebill	D New Customers	E Weather Normalized Sales	F IURT Removal Adjustment	G Gas Costs	H Special Contract Discount Adjustment	I Grand Total	J Account Number
Operating Revenues:											
1	Residential	\$2,050,262	\$937	\$28	\$119,868	\$62,588	(\$28,849)	\$2,697,629	\$0	\$4,902,463	480020
2	Industrial	\$27,439	\$712		\$0	\$1,148	(\$383)	\$56,511	\$0	\$85,426	481010
3	Industrial Transport	\$6,710	\$0	\$0	\$0	(\$719)	(\$95)	\$0	\$0	\$5,896	489315
4	Commercial	\$528,143	\$7,670	(\$147)	\$21,806	\$15,965	(\$7,421)	\$1,069,776	\$0	\$1,635,792	481005
5	Commercial Transport	\$274,508	(\$4,926)	(\$0)	\$0	\$6,631	(\$3,875)	\$0	\$0	\$272,338	489310
6	LV Interruptible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	489370
7	LV Interruptible Transport	\$150,268	\$0	\$0	\$0	\$4,916	(\$2,122)	\$0	\$0	\$153,062	489315
8	Special Contract Discount	(26,376)	0	0	0	0	0	\$0	(\$1,074)	(\$27,450)	
9	Total	\$3,010,954	\$4,394	(\$119)	\$141,674	\$90,528	(\$42,745)	\$3,823,916	(\$1,074)	\$7,027,528	

WESTFIELD GAS, LLC
Computation of Pro Forma Other Revenues

<u>Line No.</u>			
1	Pro Forma Adjustment in Other Revenue	\$	989
2	Pro Forma Adjustment in Late Payment/Reconnect Fees	\$	(5,688)
3	Pro Forma Adjustment in Miscellaneous Supplier Revenues	\$	(24,741)
4	Pro Forma Elimination Decoupling Revenues	\$	<u>(123,480)</u>
5	Pro Forma Other Revenue	\$	<u><u>(152,919)</u></u>

WESTFIELD GAS, LLC
Computation of Pro Forma Other Operating Expenses

<u>Line No.</u>		
1	Test Year Other Operating Expenses	\$1,640,499
2	O & M Adjustments per Attachment SEK-2	204,916
3	Adjustment for Net Write-Off Non-Gas Cost	(3,609)
4	Adjustment for Rate Case Expense	156,017
5	Public Utility Fee	<u>2,482</u>
6	Pro Forma Other Operating Expenses	<u><u>\$2,000,304</u></u>

WESTFIELD GAS, LLC
Public Utility Fee Adjustment

<u>Line No.</u>		
1	Pro Forma Revenue at Present Rates	\$7,048,919
2	Less: Pro Forma Miscellaneous Revenue	21,391
3	Less: Pro Forma Net Write-Off Non-Gas Cost	<u>9,030</u>
4	Pro Forma Revenue at Present Rates Subject to Public Utility Fee	\$7,018,498
5	Public Utility Fee Rate	<u>0.1163372%</u>
6	Public Utility Fee	\$8,165
7	Less: Test Year Public Utility Fee	<u>5,683</u>
8	Pro Forma Public Utility Fee Adjustment	<u><u>\$2,482</u></u>

WESTFIELD GAS, LLC
Indiana Utility Receipts Tax Adjustment

<u>Line No.</u>		
1	Pro Forma Margin Revenue @ Present Rates	\$3,225,003
2	Less: Exemption	(1,000)
3	Less: Pro Forma Net Write-Off Non-Gas Cost	<u>9,030</u>
4	Pro Forma Margin Revenue Less Exemption and Net Write-Off Non-Gas Cost	<u>\$3,233,033</u>
5	IURT Rate	0.0000%
6	Pro Forma IURT at Present Rates	<u>\$0</u>
7	Less: Test Year Amount	<u>67,162</u>
8	Adjustment	<u>(\$67,162)</u>
9	IURT Effective Tax Rate	<u><u>0.00000%</u></u>

WESTFIELD GAS, LLC
Revenue Increase Adjusted
for Public Utility Fee & Net Write-Off Non-Gas Cost

<u>Line No.</u>		
1	Total Required Net Operating Income	\$1,859,896
2	Pro Forma at Present Rates Net Operating Income	<u>569,171</u>
3	Increase in Net Operating Income (ln 1 - ln 2)	\$1,290,725
4	One	1.0000000
5	Less: Public Utility Fee	0.001163372
6	Less: Net Write-Off Non-Gas Cost	<u>0.0028000</u>
7	Incremental Revenue Conversion Factor (ln 4 - ln 5 - ln 6)	<u>0.9960366</u>
8	Total Revenue Requirement Increase (ln 3 / ln 7)	<u><u>\$1,295,861</u></u>

WESTFIELD GAS, LLC
Net Write-Off Non-Gas Cost
on Incremental Revenue

<u>Line No.</u>		
1	Pro Forma Total Revenue Requirement Increase	\$1,295,861
2	Net Write-Off as % of Revenue	<u>0.280000%</u>
3	Pro Forma Increase in Net Write-Off Non-Gas Cost	<u><u>\$3,628</u></u>

WESTFIELD GAS, LLC
Public Utility Fee
on Incremental Revenue

Line
No.

1	Pro Forma Total Revenue Requirement Increase	\$1,295,861
2	Public Utility Fee Rate	<u>0.116337%</u>
3	Pro Forma Increase in Public Utility Fee	<u><u>\$1,508</u></u>

GAS DELIVERY & SUPPLY SERVICES
RATES, TERMS AND CONDITIONS
FOR GAS SERVICE

Issued By The

Westfield Gas, LLC
Doing Business As
Citizens Gas of Westfield
2020 North Meridian Street
Indianapolis, Indiana 46202

~~Jeffrey A. Willman~~ J.P. Ghio
President

TERMS AND CONDITIONS
I.U.R.C. CAUSE NO. ~~44731~~

EFFECTIVE: July 5, 2017

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
INDIANAPOLIS, IN 46202**

ORIGINAL PAGE NO. 1

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TERMS AND CONDITIONS
I.U.R.C. CAUSE NO. 44731

EFFECTIVE: May 1, 2017

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
INDIANAPOLIS, IN 46202**

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EFFECTIVE: ~~May 1, 2017~~

**CITIZENS GAS OF WESTFIELD
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EFFECTIVE: ~~May 3, 2017~~

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**TERMS AND CONDITIONS
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EFFECTIVE: May 1, 2017

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
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**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
INDIANAPOLIS, IN 46202**

ORIGINAL PAGE NO. 7

1. DEFINITIONS

Except where the context indicates a different meaning or intent, the following terms, when used in any Rule of the Company's Gas Delivery Service, Gas Supply Service, Administrative Services, Rates, and Terms and Conditions for Gas Service, shall have the meanings defined below:

1.1 3RD PARTY SUPPLIER

Any entity, other than the Company, qualified under Rule 14 to provide gas supply services within the Company's service area.

1.2 AGGREGATED ACCOUNT

A single Commercial or Industrial Customer at a single billing address receiving Gas Delivery Service through multiple Meters supplying multiple Premises, who has elected to combine its multiple Premises for balancing and bill summarization and presentment purposes. The Gas Delivery Service bill for consumption of each Meter is calculated separately, then consolidated for bill presentment purposes. To qualify as an Aggregated Account, the combined annual Gas consumption measured by the multiple Meters must be greater than 50,000 Therms.

1.3 APPLICANT

Any individual, partnership, association, firm, public or private organization, limited liability company, government agency, institution or group thereof applying to receive, consume or use the Company's Gas Supply, Gas Delivery or Administrative Services.

1.4 AUTOMATED METER READING OR AMR

All hardware and equipment installed on a Customer's Premises for the purpose of transmitting a daily meter reading to the Company.

1.5 BALANCING

Services provided by the Company as a part of Gas Delivery Service, that accommodates the usage swings of Customers.

1.6 CITIZENS WASTEWATER OF WESTFIELD, LLC

Citizens Wastewater of Westfield, LLC, 2020 N. Meridian Street, Indianapolis, IN 46202 or any professional management firm that has been retained by Citizens Wastewater of Westfield, LLC to operate its sewage disposal system and that is acting in its capacity as the agent or representative of Citizens Wastewater of Westfield, LLC.

1.7 CITIZENS WATER OF WESTFIELD, LLC

Citizens Water of Westfield, LLC, 2020 N. Meridian Street, Indianapolis, IN 46202 or any professional management firm that has been retained by Citizens Water of Westfield, LLC to operate its water utility facilities and that is acting in its capacity as the agent or representative of Citizens Water of Westfield, LLC.

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
INDIANAPOLIS, IN 46202**

ORIGINAL PAGE NO. 8

- 1.8 CITY GATE**
The delivery/receipt point between intra and interstate pipelines supplying Gas to the Company's gas distribution system.
- 1.9 COMBINED BILL**
A bill issued to a Customer for any combination of more than one of the Utility Services. Charges for Administrative Services provided to Customers will be billed separately from Gas Delivery Services and Gas Supply Services.
- 1.10 COMMERCIAL CUSTOMER**
Customers primarily engaged in wholesale or retail trade, service (including five or more households served by a single meter), and any Customer not directly covered by another service classification.
- 1.11 COMPANY**
Westfield Gas, LLC, d/b/a Citizens Gas of Westfield, 2020 N. Meridian Street, Indianapolis, IN 46202.
- 1.12 COMPANY USE GAS**
Gas used by the Company, including compressor facilities fuel or natural gas vehicles.
- 1.13 CONSOLIDATED ACCOUNT**
A single Commercial or Industrial Customer receiving Gas Delivery Services through multiple Meters supplying a single Premise. All Gas consumption measured by multiple Meters is combined and billed through a single rate schedule. Only available to Large Volume Customers. Unless otherwise specified by the Company, each Meter will receive a separate Customer Charge.
- 1.14 CRITICAL PERIOD**
A period, declared at the discretion of the Company, during which time unusual conditions jeopardize normal operation of the Company's system.
- 1.15 CURTAILMENT**
A temporary reduction in Gas usage directed by the Company for operating reasons, or for protection of human need uses.
- 1.16 CUSTOMER**
An Applicant who has been approved by the Company to receive, consume, or use the Company's Gas Delivery Services and/or Gas Supply Services. The term Customer shall not include 3rd Party Suppliers that may be customers of the Company for Administrative Services.
- 1.17 CUSTOMER CHARGE**
A flat rate per Month designed to recover a portion of the fixed costs incurred by the Company to provide Gas Delivery Service to the Customer's Meter.

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
INDIANAPOLIS, IN 46202**

ORIGINAL PAGE NO. 9

- 1.18 DAILY GAS SUPPLY DELIVERIES**
The gas supply volumes submitted to the Company and scheduled by a pipeline to be delivered to the Company's City Gate by or on behalf of a Customer.
- 1.19 DAILY GAS SUPPLY NOMINATIONS**
The gas supply volumes confirmed by a pipeline to be delivered to the Company's City Gate by or on behalf of a Customer.
- 1.20 DAILY USAGE IMBALANCES**
The difference between Daily Gas Supply Deliveries and the daily volume of Gas consumed by the Customer, calculated on a daily basis.
- 1.21 DELIVERY CHARGE**
A rate per unit of Gas consumed by the Customer, designed to recover fixed and variable costs incurred by the Company to provide Gas Delivery Service to the Customer's Meter, not otherwise recovered through the Customer Charge.
- 1.22 DELIVERY IMBALANCES**
The difference between the Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries on behalf of a Customer in a Supplier Group.
- 1.23 ECONOMIC OPERATIONAL FLOW ORDER**
A directive pertaining to a Critical Period issued by the Company to a 3rd Party Supplier to closely balance Daily Gas Supply Deliveries with the volume of Gas consumed by the Customer when, in its sole discretion, it determines that such a directive is necessary to protect its ability to provide adequate and reliable Gas Supply Service at reasonable costs because there is a significant and substantial price difference between the average of first of the month index prices of the pipelines serving its system, adjusted for appropriate fuel, transportation, and basis, and the average of the daily index prices of the pipelines serving its system, adjusted for appropriate fuel, transportation, and basis.
- 1.24 GAS**
Any vaporized fuel transported on the Company's gas distribution system. The term shall include, but not be limited to, natural gas, synthetic gas, liquefied natural gas, propane or any mixture thereof.
- 1.25 GAS DAY**
The 24-hour period from 9 a.m. to 9 a.m. Central Clock Time (Houston).
- 1.26 GAS DELIVERY SERVICE**
The transportation of Gas by the Company from the City Gate to a Customer's Meter. Gas Delivery Service includes Balancing.

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EFFECTIVE: May 1, 2017

**CITIZENS GAS OF WESTFIELD
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ORIGINAL PAGE NO. 10

- 1.27 GAS DELIVERY SERVICE AGREEMENT**
The required agreement between the Company and a Customer who is provided gas supply services by a 3rd Party Supplier.
- 1.28 GAS MANAGEMENT SYSTEM OR GMS**
All computer hardware and software required to administer Customer-specific gas supply transactions.
- 1.29 GAS SERVICE LINE**
A line used to transport Gas from Company mains to Customer Premises.
- 1.30 GAS SUPPLY CHARGE**
A rate per unit of Gas consumed by the Customer, designed to recover the cost of Gas and related off-system services, including pipeline transportation and Balancing services, incurred by the Company to provide Gas Supply Service to the Customer's Meter.
- 1.31 GAS SUPPLY SERVICE**
The sale of Gas and related off-system services, including pipeline transportation and Balancing services, by the Company to a Customer.
- 1.32 HUMAN NEEDS CUSTOMER**
A Residential Customer, a Commercial Customer of a residential nature, or any Customer whose facilities are of a kind where the element of human welfare is the predominant factor or whose facilities are needed to protect or preserve the public health, safety and welfare. Such facilities include, but shall not be limited to, houses, apartment buildings, correctional institutions, hospitals, primary and secondary schools, nursing homes, certain charitable institutions and day care facilities.
- 1.33 INDUSTRIAL CUSTOMER**
A Customer engaged in a process that creates or changes raw or unfinished material into another form or product.
- 1.34 I.U.R.C. RULES**
The Indiana Utility Regulatory Commission Rules and Regulations of Service for Gas Utilities operating within the State of Indiana, as promulgated in Cause No. 34613, approved September 13, 1976, effective April 12, 1977, as may be amended from time to time.
- 1.35 MASTER METER**
A Meter installed upstream from a building service or entrance or building regulator in such a manner as to measure the total quantity of Gas used in two (2) or more buildings in a single complex.

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EFFECTIVE: May 1, 2017

**CITIZENS GAS OF WESTFIELD
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ORIGINAL PAGE NO. 11

- 1.36 MAXIMUM DAILY QUANTITY**
The total connected gas load times 24 hours.
- 1.37 METER**
A device for measuring the quantity of Gas used. Two (2) or more Meters connected in parallel, with the total quantity of Gas used being the sum of the quantities measured by the individual Meters, shall be considered a single Meter, if installed at the directive of the Company.
- 1.38 MONTH**
The period of time between any two consecutive Meter reading dates which shall be scheduled as nearly as practicable every thirty (30) days. It does not necessarily mean the Meter will actually be read according to that schedule.
- 1.39 MONTHLY CASH OUT**
A month-end calculation of charges and credits pertaining to Usage Balancing Service for 3rd Party Suppliers.
- 1.40 NON-ECONOMIC OPERATIONAL FLOW ORDER**
A directive issued by the Company, pertaining to a Critical Period, to a 3rd Party Supplier, to deliver for Customer use a specific volume of Gas to a specific point of receipt. Non-Economic Operational Flow Orders shall be issued by the Company at any time a material and significant threat to the operational integrity of the Company's system occurs, or is about to occur.
- 1.41 NON-GAS COST REVENUE**
Revenue received by the Company from a Customer, excluding Gas costs such as commodity gas costs and related off-system services, including pipeline transportation and Balancing services, and other gas costs recovered through the Gas Supply Charge.
- 1.42 NON-PERFORMANCE CHARGE**
A rate per unit of Gas consumed by the Customer, designed to recover the excess cost of Gas and related off-system services, including pipeline transportation and Balancing services, incurred by the Company, during a Curtailment period or order of the Company for the Customer to reduce its hourly or daily use of Gas, to provide Gas Supply Service to the Customer's Meter.
- 1.43 NORMAL TEMPERATURE ADJUSTMENT OR NTA**
The NTA adjusts each Customer's monthly billed amount to reverse the impact on margin recovery caused by non-normal temperatures during the billing period.
- 1.44 OPERATIONAL FLOW ORDER**
Either an Economical Operational Flow Order or a Non-Economic Operational Flow Order.

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
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ORIGINAL PAGE NO. 12

- 1.45 PREMISE**
One contiguous piece of property owned by a single Customer, which is not intersected by a public right-of-way or thoroughfare.
- 1.46 RESIDENTIAL CUSTOMER**
A Customer receiving, consuming or using the Company's Gas Delivery Services and/or Gas Supply Services to a single family dwelling or building, an individual flat or apartment, or to not over four households served by a single Meter in a multiple family dwelling or portion thereof. A Residential Customer also includes Customers receiving, consuming or using the Company's Gas Supply Services and/or Gas Delivery Services to Premises used regularly for professional or business purposes when the residential use is half or more of the total Gas volume.
- 1.47 SCHOOL CUSTOMER**
Any School Customer as defined in Indiana Code §20-18-2-16.
- 1.48 SINGLE ACCOUNT**
A single Commercial or Industrial Customer receiving Gas Delivery Services through a single Meter supplying one Premise.
- 1.49 SUPPLIER APPLICANT**
Any individual, partnership, association, firm, public or private organization, limited liability company, government agency, institution or group thereof applying to provide gas supply services to Customers within the Company's service area.
- 1.50 SUPPLIER GROUP**
Customers who are provided Gas Supply Services by the same 3rd Party Supplier. Customers in each Supplier Group will have Usage Imbalances netted on a monthly basis, for the purposes of calculating a Usage Balancing Monthly Cash Out, as defined in the Administrative Service tariffs. Each 3rd Party Supplier can only maintain one Supplier Group.
- 1.51 SWITCHING CHARGE**
A rate charged to a Customer who changes from Company Gas Supply Service, for any changes in the 3rd Party Supplier selected, or for returning to Company Gas Supply Service.
- 1.52 THERM**
100,000 British Thermal Units (BTU). For billing purposes, the consumption of Gas by Customers shall be measured in Therms.
- 1.53 UNACCOUNTED-FOR GAS**
The difference between the amount of Gas purchased and the amount of Gas sold, whether more or less, with differences being in leaks and/or measurements.

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
INDIANAPOLIS, IN 46202**

ORIGINAL PAGE NO. 13

1.54 USAGE IMBALANCES

The difference between accumulated Daily Gas Supply Deliveries and the monthly volume of Gas consumed by the Customer, calculated monthly.

1.55 UTILITY SERVICES

Shall include one or more of the following services: (1) Gas Delivery and Gas Supply Services provided by the Company; (2) water services provided by Citizens Water of Westfield, LLC; and/or (3) sewage disposal service provided by Citizens Wastewater of Westfield, LLC.

1.56 WACOG

Except as otherwise provided in any tariff, the weighted average cost of Gas per Therm purchased by the Company and delivered to the Company's City Gate, including demand costs.

1.57 YARD LINE

The Gas piping from the outlet of a Master Meter assembly to the outlet connection of a building regulator or service entrance that is installed, owned, and maintained by the Company.

2. APPLICATION OF TARIFF

2.1 FILING AND PUBLICATION

2.1.1 A copy of all Gas Rates, and General Terms and Conditions under which Gas Delivery Services, Gas Supply Services, and Administrative Services, will be supplied is on file with the Indiana Utility Regulatory Commission and is posted or filed in each office of the Company for the convenience of the public.

2.1.2 These Company rules are intended to and do supersede and cancel all former rules and regulations now on file with respect to the matters included herein.

2.1.3 These Terms and Conditions, when approved by the Indiana Utility Regulatory Commission, shall apply to and govern Gas Delivery Services, Gas Supply Services, and Administrative Services, provided by the Company within its service territory.

2.1.4 The failure of the Company to enforce any of the Gas Rates and Terms and Conditions under which Gas Delivery Services, Gas Supply Services, and Administrative Services, are supplied shall not be deemed a waiver of its rights to do so.

**CITIZENS GAS OF WESTFIELD
2020 N. MERIDIAN STREET
INDIANAPOLIS, IN 46202**

ORIGINAL PAGE NO. 14

3. COMMENCEMENT OF SERVICE

3.1 WRITTEN APPLICATION OR CONTRACT

- 3.1.1** A written application and/or contract, properly executed in a form acceptable to the Company, may be required from the Customer or 3rd Party Supplier before the Company will supply Gas Delivery Services, Gas Supply Services, or Administrative Services, or as a condition for the continued supply of Gas Delivery Services, Gas Supply Services, or Administrative Services, provided, however, that the Company shall have the right to reject an application for valid reasons.
- 3.1.2** Where two or more parties join in one application for Gas Delivery and/or Gas Supply Services or Administrative Services, such parties shall be jointly and severally liable thereunder, and only one bill shall be rendered for service supplied in accordance therewith.
- 3.1.3** The Customer shall give the Company written notice in advance of any material change either in the demand for Gas Delivery and/or Gas Supply Services or the character of the gas appliances or apparatus installed at the Customer's service address.
- 3.1.4** Where more than one rate is available for the class of service requested, the Customer shall designate the desired rate. Except as limited by the terms of any Gas Delivery Services contract, the Customer may change to another applicable Gas Delivery Service rate at any time thereafter by giving written notice to the Company, provided each successive change shall continue for not less than a twelve-month period.
- 3.1.5** The Company does not guarantee the Customer will be served under the most favorable rate at all times, and no refund will be made representing the difference in charges between the rate under which service actually has been rendered and another rate applicable to the same class of service.
- 3.1.6** The Company will, at the request of the Customer, assist the Customer in the determination of the rates under which the Customer desires to be served. However, the Customer is responsible for the accuracy of comparisons and any decisions regarding rates.

4. DEPOSITS

- 4.1** The Company may require a Residential Customer or Applicant for Gas Delivery and/or Gas Supply Services as a Residential Customer to pay a cash deposit as a condition of receiving or continuing to receive Gas Delivery and/or Gas Supply Services, if the Residential Customer or Applicant is not creditworthy, in accordance with the I.U.R.C. Rules set forth in 170 IAC 5-1-15 (as the same may be amended from time-to-time).

**CITIZENS GAS OF WESTFIELD
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- 4.2 The Company may require non-Residential Customers or Applicants for Gas Delivery and/or Gas Supply Services that are not Residential Customers to make a cash deposit at any time to assure payment of bills, and as a condition of receiving or continuing to receive Gas Delivery and/or Gas Supply Services. Such deposit shall not be less than forty dollars (\$40.00), nor more than the amount of the bill for any three (3) consecutive months known or estimated to have the highest gas consumption. The Company shall determine the appropriate deposit.
- 4.3 Interest on any deposit held by the Company on February 2, 2006 earned an interest rate of six percent (6%) per annum from the date of receipt by the Company through February 2, 2006. Effective February 3, 2006, any deposit held for more than thirty (30) days will earn interest calculated monthly at the authorized rate of interest for the current Month from the date the deposit is paid in full to the Company. The rate of interest will be established by the Indiana Utility Regulatory Commission in a general administrative order for each calendar year.
- 4.4 Deposits from Residential Customers will be refunded after the Residential Customer has established an acceptable payment record for Utility Services in accordance with the I.U.R.C. Rules. The deposit of any non-Residential Customer or the deposit of a Residential Customer who fails to establish an acceptable payment record may be retained by the Company until Utility Services are discontinued.
- 4.5 Upon discontinuance of Utility Services, the deposit and earned interest, if any, will be applied to the balance of any outstanding Utility Services bills or unbilled consumption. The remaining unapplied portion, if any, of the deposit and earned interest will be refunded to the Customer. The Customer will be billed for any balance due the Company. The balance of any deposit and interest, after being applied to any outstanding bills which cannot be returned to the Customer after termination of service, shall be reported and disposed of as required by the Uniform Disclaimer of Property Interests Act (Indiana Code 32-17.5, et seq).

5. BILLING

- 5.1 The Company will issue bills to Customers on a monthly basis for applicable Utility Services. Bills are payable to the office of the Company or to an authorized agent within seventeen (17) days from the date mailed pursuant to 170 IAC 5-1-13(B)(2). When the seventeenth (17th) day falls on Sunday or a legal holiday, the seventeen-day period shall be considered to end with the next business day.
- 5.2 The Company shall provide various billing plans whereby alternative payment options are available.
 - 5.2.1 The Company may provide a budget plan for payment of Utility Services bills by the Customer whereby the annual bill as estimated by the Company is divided into even monthly payments. The annual amount actually paid by the Customer shall be balanced with the annual amount actually billed to the Customer and any difference shall be paid by (or credited) to Customer.

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- 5.2.2** The Automatic Bank Deduction Plan shall be a payment plan whereby the Combined Bill amount is deducted each month from the Customer's checking account by the Customer's authorized financial institution. The Company shall continue to provide to the Customer a monthly bill.
- 5.3** The Company shall provide for the application of Combined Bill payment as follows:
- 5.3.1** In the case of partial payments of any Combined Bill, the Company shall prorate Combined Bill payments based upon billed charges for Utility Services and apply payments first to the Customer's oldest outstanding charges for Utility Services and then to the Customer's current charges for Utility Services where applicable. Payments will be applied to the charges for non-Utility Services last.
- 5.3.2** A Customer may direct application of partial payments of a Combined Bill to a particular Utility Service by notifying the Company at the time of the payment. Notification shall consist of a telephone or in person conversation with a customer service representative.
- 5.3.3** Payments in excess of the charges for applicable Utility Services will be applied to non-Utility Services balances and prorated according to the balances of the non-Utility Services.
- 5.4** When for good cause pursuant to 170 IAC 5-1-13(C), a Meter is not read on a normal interval, an estimated Meter reading shall be used and so identified on the bill. An estimated Meter reading for a Customer's bill will be determined by adding the Customer's calculated Gas consumption during the billing period to the Meter reading at the beginning of the billing period.
- 5.5** If payment for a Utility Services bill from a Customer is not received by the Company or its agent within seventeen (17) days from the date the bill is mailed, the bill shall be considered delinquent.
- 5.5.1** The Company may add a late payment charge to a Customer's delinquent Utility Services bill; such charge will be ten percent (10%) on the first three dollars (\$3.00) of Gas Delivery and Gas Supply Service charges and three percent (3%) on the amount in excess of three dollars (\$3.00).
- 5.5.2** A single charge may be made for each visit to the Customer's Premises regarding a delinquent account. The visit may result in the disconnection of service and such charge to the Customer shall be pursuant to the Delinquent Account Trip Charge reflected on Appendix C. Through its employee, the Utility may offer the Utility's 24-hour payment arrangement as an alternative to disconnection. Upon the presentation of satisfactory evidence or acceptance by the Customer or other responsible party of the Utility's 24-hour payment arrangement, service will not be disconnected. The Utility employee is not required to offer the Utility's 24-hour payment arrangement as an alternative to disconnection.
- 5.5.3** A single charge may be made for handling a single check from a Customer for Utility Services returned unpaid by any financial institution; such charge shall be pursuant to the Bad Check Charge reflected in Appendix C.

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- 5.6 The Company may elect, with the consent of the Customer, to replace several Meters in the contiguous complex of a Customer with a Master Meter. Such Master Meter for billing purposes shall be computed on the basis of a single Customer.
- 5.7 Upon detecting a device or scheme which has been utilized to avoid or attempted to avoid full payment for Gas Delivery and/or Gas Supply Services, the Company may, after estimating the volume of Gas Delivery and/or Gas Supply Services so used:
 - 5.7.1 Immediately disconnect such Gas Delivery and/or Gas Supply Services without notice pursuant to Rule 6.3.
 - 5.7.2 Bill and demand immediate payment from the person benefiting from such device or scheme the actual cost of Gas used, corrections and repairs, or two hundred dollars (\$200.00), whichever is more.
 - 5.7.3 Bill any and all damages as provided by Indiana Code 34-24-3-1 et seq. based upon the Company's reasonable and customary estimate thereof.

6. DISCONNECTION/RECONNECTION OF SERVICE

- 6.1 A Customer shall notify the Company at least three (3) working days prior to the date such Customer desires its Gas Service Line to be disconnected, and the Company shall have three (3) working days thereafter to make such disconnection. The Customer will be responsible for the payment of all bills for Gas Delivery and/or Gas Supply Services used while the account is in the Customer's name prior to expiration of such three (3) working day period.
- 6.2 When a Customer requests disconnection at a Gas Service Line location, the Company may, at its option, discontinue service by either physically turning off the Gas Service Line, or when requested by the new Applicant at the same service location, by obtaining a meter reading and leaving the Gas Service Line on in the name of the new Applicant.
- 6.3 The Company may discontinue Gas Delivery and/or Gas Supply Services to the Customer without request by the Customer and without notice, and may remove any of its property from the Customer's Premises without legal process for any one of the following reasons:
 - 6.3.1 Where a condition dangerous or hazardous to life, physical safety, or property exists.
 - 6.3.2 Upon order by any court, the Indiana Utility Regulatory Commission, or other duly authorized public authority, or upon written instruction by a law enforcement agency acting within its jurisdiction pursuant to Indiana Code 35-45-5-4(c).
 - 6.3.3 A fraudulent or unauthorized use of Gas is detected and the Company has reasonable grounds to believe the affected Customer is responsible for such tampering.
 - 6.3.4 Where the Company's equipment has been tampered with and the Company has reasonable grounds to believe that the affected Customer is responsible for such tampering.

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- 6.3.5** Detection of a device or scheme which has been utilized to avoid or attempted to avoid full payment for Company Gas Delivery and/or Gas Supply Services as defined by Indiana Code 35-43-5-6.
- 6.4** The Company may discontinue Gas Delivery and/or Gas Supply Services to the Customer after seven (7) days written notice; however, in the case of a Residential Customer, and subject to Rule 6.5, said written notice shall be fourteen (14) days, which notice shall be deemed received by the Customer on the day after mailing by the Company, in accordance with the I.U.R.C. Rules for any one of the following reasons:

 - 6.4.1** A violation of the requirements of its Gas Delivery and/or Gas Supply Services or any failure to comply with applicable codes, rules, or regulations regarding Gas Delivery and and/or Gas Supply Services.
 - 6.4.2** Nonpayment of a delinquent bill.
 - 6.4.3** Refusal or failure when requested to make a cash deposit or an increased cash deposit, to assure payment of bills.
 - 6.4.4** When the Company has reasonable evidence that a Customer who is indebted to the Company for Gas Delivery and/or Gas Supply Services at his present or other location is receiving Gas Delivery and/or Gas Supply Services under the same or a different name and the Company has good reason to believe the Customer is attempting to defraud the Company.
 - 6.4.5** A Residential Customer shall not be disconnected for indebtedness incurred for Gas Delivery and/or Gas Supply Services at a different location if such bill has remained unpaid for less than forty-five (45) days.
- 6.5** Except as provided in Rule 6.3, the Company shall not disconnect residential Gas Service Line, without a Customer request, from December 1 through March 15 if:

 - 6.5.1** The Residential Customer is either receiving or is eligible for and has applied for assistance under the Home Energy Assistance Program pursuant to Indiana Code 4-4-33 or such program, if any, that may replace it.
 - 6.5.2** The Residential Customer has completed an application for Home Energy Assistance and has provided the Company with proof of said application, or the Company has been notified in writing by the agency handling the State's Home Energy Assistance Program or its authorized representatives.

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- 6.6** Residential Customer may request the Company notify a predesignated third party of a Utility Service disconnection notice issued to the Residential Customer. Such request shall be made in writing in the form of a Duplicate Notice Protection Plan Enrollment Application. When requested, the Company shall notify the predesignated third party, by mail, of the pending Utility Service disconnection at the time the Company renders the disconnection notice to the Residential Customer. The Company may restrict the use of the Duplicate Notice Protection Plan to its Residential Customers who are elderly, handicapped, ill, or otherwise unable to act upon a service disconnection notice, as determined by the Company.
- 6.7** Discontinuance of Gas Delivery and/or Gas Supply Services, as provided for in Rules 6.1, 6.2, 6.3, and 6.4 shall not relieve the Residential Customer from liability of unpaid bills, or from the responsibility to provide access to the Company's Meters or other property, and the Company shall have the right to enforce any contract notwithstanding such discontinuance.
- 6.8** If the supply of available Gas diminishes to the point where continuous service to other Customers is threatened by service to Commercial or Industrial Customers, the Company may discontinue or limit Gas Delivery and/or Gas Supply Services to any such Commercial or Industrial Customer in accordance with the provisions of Rule 13, irrespective of any contracts in force.
- 6.9** Before restoration of any Gas Service Line discontinued for any of the reasons set forth in the Gas Delivery and/or Gas Supply Services rate schedules, the following applicable conditions shall be complied with, and a charge may be made sufficient to reimburse the Company for its costs of reconnecting the Gas Service Line; such charge shall be pursuant to Appendix C.
- 6.9.1** The violation of its Gas Delivery and/or Gas Supply Services rate schedules shall be corrected.
- 6.9.2** Full payment or satisfactory arrangements for the payment of all bills for Gas Delivery and/or Gas Supply Service then due must be made.
- 6.9.3** A cash deposit as guarantee for payment of all future Gas Delivery and/or Gas Supply Service bills shall be made.
- 6.9.4** Estimated amounts due the Company by reason of any fraudulent use of Gas must be paid and a cash deposit to guarantee the payment of future bills shall be made.
- 6.10** Except as provided in Rule 6.11, below, when reconnection of Gas Service Line is requested by a Customer within one year following disconnection of Gas Service Line at the request of that Customer, a charge for restoration of Gas Service Line may be made. Such charge shall be the greater of:
- a. Reconnect Charge as reflected on Appendix C, or

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- b. The sum of the Customer Charges, as prescribed by the applicable Gas Delivery and/or Gas Supply Services rate schedules, for each Month the Gas Service remained discontinued.
- 6.11** When reconnection of Gas Service Line is requested for a Gas Service Line that has been cut and capped, a charge may be made sufficient to reimburse the Company for its costs of service restoration from the Meter location to an active gas main.
- 7. METERS**
- 7.1** If the Company owns and installs more than one Meter on the Customer's Premises, except for the convenience of the Company, the rate for service furnished through each metered supply shall be determined as if such service were rendered to a separate Customer.
- 7.2** The Gas supplied to a Customer incident to any Gas Delivery and/or Gas Supply Services shall not be remetered or submetered for resale in whole or in part.
- 7.3** The Meter is the property of the Company and is periodically tested. The Meter may be read, removed, changed, or replaced at any reasonable time at the discretion of the Company.
- 7.4** Unless otherwise agreed to by the Customer and the Company, all Gas sold shall be metered at a normal gauge pressure of six (6) inches of water, but shall not vary more than fifty percent (50%) above or below said normal pressure. In addition, the maximum pressure on any day shall never be greater than twice the normal minimum pressure that day. When Gas is supplied at a different pressure, the Gas consumption as indicated by the Meter shall be corrected to the equivalent quantity of Gas measured at six (6) inches of water.
- 7.5** Gas sold within the Company's system shall have a monthly average total heating value of approximately 1,000 BTU per cubic foot of Gas.
- 7.5.1** The billing unit, for the purpose of billing Gas consumption, shall be one Therm on the measurement basis specified in Rule 7.5.2 below.
 - 7.5.2** The unit of volume for the purpose of measurement at the Customer's Meter shall be one (1) cubic foot of Gas at a temperature of sixty (60) degrees Fahrenheit and an absolute pressure of 14.54 pounds per square inch, dry.
- 7.6** The Customer shall provide a suitable space satisfactory to the Company for the Meters, regulators, and other equipment necessary to provide Gas Delivery and/or Gas Supply Services. Said space shall be readily accessible to employees of the Company, and shall be kept free of foreign materials and maintained in a sanitary condition by the Customer.

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- 7.7 The Meter, meter connections, and service piping from the main to the Meter, and any extension thereof including Yard Lines installed at Company cost, shall belong to the Company and will be installed, repaired, adjusted, or removed only by employees of the Company or its agent regardless of whether any charges for service piping have been paid by the Customer.
- 7.8 Certain Customers, excluding residential, may elect or may be required to have installed, at the Customer's expense, Automated Meter Reading equipment, consisting of hardware attached to the Customer's Meter, that transmits regularly scheduled Meter readings to Company's AMR system. AMR data will be made available to the Customer electronically as well as to its 3rd Party Supplier (with the Customer's permission). Installation charges and monthly fees will be billed to the Customer through Automated Meter Reading Service, under Gas Rate No. A1.

8. COMPANY RESPONSIBILITY FOR SERVICE

- 8.1 Company's obligations. The Company will endeavor to furnish continuous Gas Delivery and/or Gas Supply Services to the Customer, but does not guarantee uninterrupted service, and shall not be liable for loss, injury, or damage resulting from any interruptions, failures, or deficiencies in service, or any other cause occasioned by reason of accidents, emergencies, strikes, acts of God, legal process or procedure, federal, state, or municipal action or interference, extraordinary repair, or for any cause whatsoever not within the reasonable control of the Company.
- 8.2 Whenever Gas Delivery and/or Gas Supply Services are interrupted or limited by the Company, in an emergency due to Curtailment or in normal operations, such interruption or limitation shall not constitute a breach of contract nor shall it invalidate any of the covenants of the contract.

9. COMPLAINT PROCEDURE

- 9.1 When an error is discovered in any billing or when billing is omitted, the Company may adjust such error to the known date of error, but in any event within not more than twelve (12) Months from the date of such billing. Whenever it is discovered a Meter is not recording within the limits of accuracy as prescribed by the I.U.R.C. Rules, an adjustment of the individual billings shall be made for a period of one-half of the time elapsed since the previous Meter test, or one year, whichever period is shorter.

10. MAIN EXTENSIONS

The following terms apply to the Company's extension of facilities to service a prospective Customer or group of prospective Customers.

- 10.1 When a gas main extension is required to serve any Customer(s) or Applicant(s) for Gas Delivery and/or Gas Supply Services, and such extension is not economically feasible, the Company may require a deposit and/or contract, and make refunds thereafter, all in accordance with the I.U.R.C. Rules.

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- 10.2** Upon request for Gas Supply Service by a prospective Customer or a group of prospective Customers located in the same area, the Company will extend without charge its facilities including distribution mains, underground service pipes, Meters and other equipment necessary to provide the service, provided:
- 10.2.1** Company's estimate of its Non-Gas Cost Revenue from such Gas Delivery and/or Gas Supply Service(s) provided to the prospective Customer(s) for a period of five and one-half (5.5) years is equivalent to or in excess of Company's estimate of the cost of providing such facilities, and;
- 10.2.2** The prospective patronage or demand is, in the Company's sole judgment, of such permanency as to warrant the capital expenditure involved.
- 10.3** If the cost of the facilities necessary to provide the Gas Delivery and/or Gas Supply Service(s) requested exceeds the "without-charge limit" described in the paragraph above, Company may require either a deposit or adequate provision of the payment of a deposit equal to the cost of the facilities extension in excess of the without-charge limit.
- 10.4** Any refundable extension deposit accepted by Company shall be subject to refund until the expiration of the six-year contract period. For each Customer connected to the extension within that six year period, Company shall refund an amount by which five and one-half (5.5) times the estimated annual Non-Gas Cost Revenue for gas appliances actually installed exceeds the estimated cost of connecting such Customer. At no time shall the aggregate refund made to any depositor exceed the amount of extension deposit received from such depositor.
- 10.5** Upon request for Gas Delivery and/or Gas Supply Service by a prospective Customer where, in the Company's opinion, the facilities extension is of such length and the prospective Non-Gas Cost Revenue which may be developed by it is so meager as to make it doubtful whether the Non-Gas Cost Revenue from the extension would ever pay a fair return on the investment involved, or in the case of a real estate development with slight or no immediate demand for service, or in the case of industrial installations requiring slight or irregular service and requiring extensive equipment, such facilities extension requests shall be submitted to the Indiana Utility Regulatory Commission for investigation and determination as to the convenience and necessity of such extension, and if so required, the conditions under which they shall be made.
- 10.6** The Company shall not be required to make a distribution main extension under Rule 10.1 unless the Customer(s) to be initially served by such extension have entered into an agreement with the Company setting forth the obligations and commitments of the parties, which may require the Customer(s) to provide a satisfactory guaranty to the Company of the performance of the Customer's obligations.

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11. SERVICE, EQUIPMENT, AND LIABILITY

- 11.1 Gas Delivery and/or Gas Supply Services will be rendered to the Customer from the Company's nearest main (or from that main from which the Customer's Premises are most accessible) of sufficient capacity to furnish adequate service.
- 11.2 Gas Service Lines will be installed and maintained by the Company from the main to the Meter, except as otherwise provided for by written agreement between the Customer and the Company. The Company may require a long-term contract and cash deposit as security for construction cost when unusual construction or equipment cost is necessary to furnish Gas Delivery and/or Gas Supply Services.
- 11.3 Any change of location of Gas Service Lines or Meters at the Customer's request shall be done only with the consent of the Company. The Company or its agent will do the work at the expense of the Customer.
- 11.4 All of the Customer's piping and equipment and/or accessories thereto necessary to utilize Gas Delivery and/or Gas Supply Services furnished by the Company shall be installed and belong to the Customer, and must be maintained at the Customer's expense. The Customer shall bring his piping to the Meter outlet for connection to the Company's piping in a location satisfactory to the Company. The Company shall not be liable for any loss, injury, or damage, including death, resulting from the Customer's use of such equipment or piping, or occasioned by the Gas Delivery and/or Gas Supply Services furnished by the Company beyond the Meter outlet. All of the Customer's piping, equipment, and appliance accessories so installed and maintained shall be in accordance with all applicable codes, rules, and regulations of the Company and any applicable regulatory entities with jurisdiction.
- 11.5 The Company reserves the right to inspect the Customer's installation, but such inspection, or failure to make inspection, or the fact that the Company may connect to such installation at the delivery point, shall not make the Company liable for any loss, injury, or damage, including death, which may be occasioned by the Customer's use of such equipment or piping of the Company's service unless due to the sole negligence of the Company. Failure to comply with the Company's reasonable request to make an inspection shall be grounds for the Company to discontinue service with notice to the Customer pursuant to Rule 6.4.
- 11.6 The Customer agrees to make available without cost to the Company, an easement for access to Customer's dwelling or other structure in the event the Gas Service Lines must pass through the property of third parties. In the event the Customer is unable or unwilling to furnish such easement upon request, the Company shall be relieved of the responsibility of installing the Gas Service Lines or of furnishing Gas to the Customer.
- 11.7 The Company reserves the right, subject to regulatory authority having jurisdiction, to limit, restrict, or refuse service which will result in unreasonable demands on its distribution system, production capability, contractual requirements of supply, transportation and storage from other companies, or which will jeopardize service to existing Customers.

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12. CUSTOMER'S OBLIGATIONS

- 12.1** The Customer shall install and maintain all piping, appliances, and equipment not described in Rule 7.7 of these rules, in the condition required by applicable codes adopted by the governmental authorities having jurisdiction and in a manner approved by the Company. The Customer shall use such piping, appliances, and equipment so as not to disturb the Company's service to other Customers.
- 12.2** In the event of loss damage to the property of the Company through misuse by, or the negligence of, the Customer or agents and employees of the same, the Customer shall reimburse the Company for the cost of the necessary repairs or replacement thereof.
- 12.3** The Company's employee or agent shall have access to the Customer's or other users Premise at all reasonable hours, and at any time in the event of an emergency, to inspect, read, repair, or remove its Meters and other property, and to inspect the appliances and piping installed for connection or connected to the Gas Service Line on the Customer's Premise.
- 12.4** No person other than an employee or agent of the Company shall be permitted to reestablish the flow of Gas to a Customer's Gas Service Line(s) after a shut-off by the Company or other governmental authorities having jurisdiction.
- 12.5** The Customer shall hold the Company harmless for any loss, cost, damage, or expense to any party, resulting from the use or presence of Gas or gas appliances upon the Customer's Premises unless due to the sole negligence of the Company.
- 12.6** The benefits of and the responsibility for Gas Delivery and/or Gas Supply Services shall commence when the Company initiates service pursuant to an application for the same, and shall be binding upon the Customer, the Customer's heirs, personal representatives, or successors in interest until such service is discontinued pursuant to Rule 6; provided, however, discontinuance of Gas Delivery and/or Gas Supply Services shall not relieve the obligation to make payment for service so rendered by the Company, nor shall discontinuance of Gas Delivery and/or Gas Supply Services relieve the obligation to provide the Company access to its Meters or other property.
- 12.7** Upon written request by the Company, the Customer will correct any unsafe or unsanitary conditions affecting Gas Service Lines, Meter reading, or inspection of such Gas Service Lines on the Customer's Premises including but not limited to the presence of vicious dogs or other animals, hazardous steps or other access to Company equipment, the accumulation of debris, refuse, or filth on or adjacent to Company equipment. If such condition is not corrected within thirty (30) days of such written request, the Company may initiate discontinuance of service pursuant to Rule 6.3.

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13. CURTAILMENT

The Company may order Curtailment for operating reasons (e.g., malfunction of City Gate station, malfunction of critical valve) to protect the Company's system; when it becomes apparent gas supplies will be insufficient and protection of all essential human needs uses is contingent upon Curtailment of other uses; and, for any other reasons, as described in Rule 8.2.

- 13.1** Non-Economic Operational Flow Orders, interruptions, and Curtailments are designed for use at times when the Company, due to unforeseen conditions, must take action to protect the integrity of its system. When employing one or more of these actions, the Company will make every safe and feasible attempt to minimize the impact to its Customers.
- 13.2** To the extent circumstances permit, the following will be the order of actions taken by the Company to protect its system integrity. Non-Economic Operational Flow Orders, consistent with Rule 14.4, will be issued by the Company as a first step in protecting the operational integrity of its system. Depending upon the time of year, level of overall system demand, and available gas supply volumes, a Non-Economic Operational Flow Order may be sufficient to remedy any problem that may occur. The second step to be taken by the Company is Curtailment, consistent with Rule 13.
- 13.3** Once the Company has determined that there no longer is a threat to system integrity, the Company will begin notifying affected Customers and 3rd Party Suppliers that the previously described actions are no longer necessary and that they may resume normal operations.
- 13.4** Notice. The Company will give reasonable notice, but not less than thirty minutes, of Curtailment in accordance with the applicable provisions of applicable Gas Delivery Service rate schedules.
- 13.5** Penalties. In the event a Customer fails to comply with any Curtailment notice or order of the Company for the Customer to reduce its hourly or daily use of Gas, the Customer may be subject to Non-Performance Charge provisions pursuant to the Non-Performance Charge reflected on Gas Rate No. A1, for all Gas volumes delivered in variance from the quantity ordered by the Company.
- 13.6** Order of Curtailment. In effecting any such Curtailment, the Company shall be entitled to curtail gas deliveries to any Industrial Customer or Commercial Customer, other than Human Needs Customers. The Company shall first curtail or discontinue Gas Delivery and/or Gas Supply Services to Customers served under Rate Schedules D50, D30, and D40, in that order that commonly use large quantities of Gas and are not engaged in an activity essential to health or safety, and where Gas not delivered can be readily utilized by the Company to reduce any deficiency in the Gas Supply to all Human Needs Customers.

In the event of a gas supply shortage or interruption, the Company may use the Gas volumes nominated and delivered by 3rd Party Suppliers to supply essential Human Needs Customers requirements. For all Gas so used, the Company will pay the 3rd Party Supplier its demonstrated cost of Gas.

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14. TRANSPORTATION PROGRAM

- 14.1 Eligibility. All Customers served under Gas Rate Nos. D30, D40, and D50 are eligible to ~~annually~~ select a 3rd Party Supplier to provide them gas supply service as part of a Supplier Group. Such ~~annual~~ elections will be allowed January 1 through February 28 of each year ~~and will be effective from April 1 through March 31 of each year.~~
- 14.1.1 Supplier Group Characteristics. Each Supplier Group will consist of Commercial and Industrial Customers that are a Single Account, Consolidated Account, or Aggregated Account. All accounts in the Supplier Group will receive Gas Delivery Service. Each Supplier Group is administered individually by a 3rd Party Supplier for nomination and supply purposes. Usage Imbalances of accounts in each Supplier Group receiving Gas Delivery Service are netted monthly.
- 14.2 Sign-up and Confirmation. Customers ~~in desiring to receive gas supply services in a~~ Supplier Groups will be required to complete an ~~annual~~ Gas Delivery Service Agreement with Company that designates its 3rd Party Supplier from a list of approved 3rd Party Suppliers that have a signed 3rd Party application with Company. Such ~~annual~~ elections will be allowed from January 1 through February 28 of each year and will be effective ~~on from~~ April 1 ~~of that year, through March 31 of each year.~~
- 14.2.1 Customers in Supplier Group Billing Cycle. Customers in Supplier Groups will be billed in the last billing cycle of the month. When a Customer receives 3rd Party Supplier Gas Supply Services for the first time, the Customer's first bill may be for a longer or shorter number of days than is customary.
- 14.2.2 Switching 3rd Party Suppliers. Customers may switch 3rd Party Suppliers ~~annually~~ under the Transportation Program. Such ~~annual~~ elections ~~may be made will be allowed January 1 through February 28 of each year and will be effective from April 1 through March 31 of each year of that year any time during the calendar year.~~ A 3rd Party Supplier will notify the Company of any Customer additions or removals by February 28 of each year. Customers switching to a 3rd Party Supplier from Company Gas Supply Service or switching 3rd Party Suppliers, will be subject to Switching Charges.
- 14.2.3 Return to Company Gas Supply Service. Customers in Supplier Groups may elect ~~annually~~ to return to Company Gas Supply Service. Such ~~annual~~ elections will be allowed January 1 through February 28 of each year and will be effective ~~from on~~ April 1 ~~through March 31 of each of that~~ year. Customers returning must remain on Company Gas Supply Service for a minimum of one year. Any such changes will not affect the obligations under any contract between the Customer and 3rd Party Supplier.
- ~~14.2.3~~ 14.2.4 New Customers. Customers beginning natural gas delivery services outside of the normal election period of January 1 through February 28 are eligible to receive gas supply services in a Supplier Group. Customers will be required to complete a Gas Delivery Service Agreement with Company that designates its 3rd Party Supplier from a list of approved 3rd Party Suppliers that have a signed 3rd Party application with Company within 30 days of commencing natural gas delivery services.

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14.3 Supply Administration. 3rd Party Suppliers are responsible for supply administration. Supply administration includes, but is not limited to providing Daily Gas Supply Nominations, ensuring Daily Gas Supply Deliveries, and managing balancing requirements.

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14.2.414.3.1 **Gas Supply Nominations and Scheduling.** 3rd Party Suppliers of Supplier Groups are required to provide an estimate of Daily Gas Supply Nominations to the Company for the following Month, by no later than 5 calendar days prior to the beginning of the Month. All Daily Gas Supply Nominations and Daily Gas Supply Deliveries must include the allowances for Unaccounted-For Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2. Daily Gas Supply Nominations must be reasonable, in the Company's judgment, based on previously estimated daily nominations and will be accepted at the Company's discretion. Intra-day nominations will be allowed pursuant to rules of the interstate pipeline.

3rd Party Suppliers will provide Daily Gas Supply Nominations to the Company. All nominations shall include at a minimum: name of 3rd Party Supplier, name and phone number of individual submitting the nomination, pipeline transportation contract number, applicable Supplier Group, date for which nomination applies, and type of nomination submitted.

14.2.514.3.2 **Gas Supply Deliveries and Imbalance Provisions.** Daily Gas Supply Nominations and Daily Gas Supply Deliveries must be equal for Customers in Supplier Groups to avoid Delivery Imbalances, subject to Non-Performance Charges, Gas Rate No. A1.

Usage Imbalances will be netted on a monthly basis within a single Supplier Group. Netted Usage Imbalances are subject to provisions of Usage Balancing Service, Gas Rate No. A3 and Non-Performance Charges, Gas Rate No. A1.

14.2.614.3.3 **3rd Party Supplier Default.** 3rd Party Suppliers will be considered in default if three (3) days have elapsed and no Daily Gas Supply Deliveries are made on behalf of applicable Customers. Gas volumes consumed by Customers during the three (3) day period will be subject to Non-Performance Charges, Gas Rate No. A1, and billed to 3rd Party Suppliers. 3rd Party Suppliers in default will forfeit the right to provide gas supply services to Customers. If a 3rd Party Supplier defaults, starting on the fourth day of default, Customers will be provided Variable-Rate Gas Supply Service, Gas Rate No. S1.

14.314.4 **Non-Economic and Economic Operational Flow Orders.** The Company, in its discretion, shall have the right to issue an ~~an Non-Economic~~ Operational Flow Order ("OFO") during a Critical Period. A Critical Period may be declared by the Company at any time a material and significant threat to the operational integrity of the Company's system occurs, or there is a reasonable basis to anticipate a threat will occur.

14.3.114.4.1 **Conditions.** Such conditions include, but are not restricted to 1) the Company's need to protect its ability to provide adequate and reliable Gas Supply Service at reasonable costs; 2) operation of any area of the Company's system at or near design capacity; 3) failure or operational constraint of the Company's transmission or distribution; system pressure, affected by pipeline delivery pressures or other unusual conditions; 4) declaration of an Operational Flow Order or equivalent by pipelines supplying Gas to the Company's distribution system; or under deliveries from 3rd Party Suppliers.

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~~14.3.2~~14.4.2 **Notice.** Notice of the ~~Non-Economic~~-OFO will be given as far in advance as practicable, but not less than two hours prior to the effective time, using reasonable efforts to notify affected 3rd Party Suppliers.

~~14.3.3~~14.4.3 **Provisions.** Each ~~Non-Economic~~-OFO notification will contain the following provisions, to the extent possible: time and date of issuance; time that the ~~Non-Economic~~ OFO is considered to be effective; duration of the ~~Non-Economic~~-OFO; if no duration is specified, the ~~Non-Economic~~-OFO will be effective until further notice; the party or parties receiving the ~~Non-Economic~~-OFO; the condition requiring the ~~Non-Economic~~ OFO; the conduct or actions required to remedy the operating condition requiring the issuance of the ~~Non-Economic~~-OFO; and any other terms the Company may reasonably require to ensure the effectiveness of the ~~Non-Economic~~-OFO.

~~14.3.4~~14.4.4 **Requirements.** A ~~Non-Economic~~-OFO may require a 3rd Party Supplier to deliver for Customer use a specified quantity of Gas to a designated point of receipt. The specified quantity will be based on each Customer's expected usage, and will be between zero and the Customer's Maximum Daily Quantity.

~~14.3.5~~14.4.5 **Penalties.** Failure to comply with a ~~Non-Economic~~-OFO will result in the application of ~~the Non-Economic OFO both Usage Imbalance and Delivery Imbalance~~ charges specified in Usage Balancing Service, Gas Rate No. A3, or Non-Performance Charges, Gas Rate No. A1, for all Gas volumes delivered in variance from the quantity ordered by the Company.

~~14.4.1~~14.5 **Customer Billing and Payment.** Bills will be issued monthly by the Company, for both Gas Delivery and Gas Supply Services. Charges for Administrative Services provided to Customers will be provided in separate monthly bills issued by the Company. Bills are payable to the office of the Company or to an authorized agent within seventeen (17) days from the date mailed. When the seventeenth (17th) day falls on Sunday or a legal holiday, the seventeen-day period shall be considered to end with the next business day.

~~14.4.1~~14.5.1 **Customers returning to Company Gas Supply Service** may do so annually, with notice to Company, from January 1 through February 28, and becoming effective April 1, may be required to pay a deposit pursuant to Rule 4.

~~14.4.2~~14.5.2 **The Automatic Bank Deduction Plan** shall be a payment plan whereby the billed amount is deducted each Month from the Customer's checking account by the Customer's authorized financial institution. The Company shall continue to provide to the Customer a Monthly bill containing all appropriate charges for Gas Delivery and/or Gas Supply Services.

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14.514.6 Liability. The Company shall not be deemed to be in control and possession of 3rd Party Supplier or Customer Gas until such Gas has been delivered to the Company at the City Gate. Gas shall be and shall remain the property of the Customer while being delivered by the Company. The Customer shall be responsible for maintaining all insurance it deems necessary to protect any property interests in such Gas, during and after receipt by Company.

14.614.7 Supplier Billing and Payment. Charges for all Administrative Services provided to 3rd Party Suppliers will be billed Monthly. Bills are payable to the office of the Company or to an authorized agent within seventeen (17) days from the date mailed. When the seventeenth (17th) day falls on Sunday or a legal holiday, the seventeen-day period shall be considered to end with the next business day. A 3rd Party Supplier not remitting payment within thirty (30) days will be subject to late payment charges of 10%. Any 3rd Party Supplier not remitting payment within sixty (60) days will be in default and may be subject to disqualification for provision of gas supply services to Customers.

15. SUPPLIER ACCESS

15.1 BUSINESS REGISTRATION/OWNERSHIP AFFILIATIONS

- 15.1.1** Any person seeking to become a 3rd Party Supplier (referred to as “Supplier Applicant” for purposes of Rule 15) must file an application containing the following information:
- a. Supplier Applicant’s name, federal tax identification number, business address, telephone number, facsimile number, and e-mail address;
 - b. Supplier Applicant’s ownership structure, including parent, subsidiaries and affiliated companies; and,
 - c. The names, addresses and telephone numbers of two (2) financial institution credit references, and two (2) trade credit references, along with a brief description of the relationship and high credit amount (in the most recent twelve (12) Months) associated with each relationship.
- 15.1.2** Application must be accompanied by:
- a. Audited financial statements (balance sheets, income statements, and cash flow statements) of the Applicant for the last two (2) years;

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- b. Proof of creditworthiness satisfactory to Company to protect against damages resulting from the Supplier Applicant's failure to deliver Gas to Customers and to assure payment of any charges for any such failure, which may include at Company's option an irrevocable letter of credit or financial guaranty from the Supplier Applicant in the amount of \$250,000, or two (2) times the value of the highest monthly Gas usage of the Supplier Applicant's aggregated Customers, whichever is greater. The Company may request that qualified 3rd Party Suppliers increase the level of the letter of credit or financial guaranty should the reported value of the 3rd Party Suppliers' aggregated Customers' gas usage increase by greater than 25%;
- c. A copy of the Supplier Applicant's most recent Dun & Bradstreet "Comprehensive Report," and
- d. An application fee of \$1,000.

15.1.3 Company shall have sole discretion to determine creditworthiness based on the above criteria, but will not deny creditworthiness without reasonable cause.

15.2 3rd PARTY SUPPLIER AGREEMENT WITH COMPANY

15.2.1 Upon approval of the 3rd Party Supplier's application, the 3rd Party Supplier agrees to deliver Gas, on behalf of 3rd Party Supplier Customers in accordance with, and to abide by, the Company's requirements and procedures for supplying Gas to Customers contained herein.

15.2.2 If 3rd Party Supplier fails to deliver Gas in accordance with its Customer's requirements for such service, Company shall, if necessary, provide Gas on a temporary basis to the affected Customer(s) and shall bill the 3rd Party Supplier the Non-Performance Charges as reflected on Gas Rate No. A1.

15.3 CUSTOMER PROTECTION - FAIR MARKETING PRACTICES

15.3.1 3rd Party Suppliers shall refrain from engaging in communications or practices with Customers that are discriminatory, predatory, fraudulent, deceptive or misleading.

15.3.2 3rd Party Suppliers shall act in good faith to assist Customers requesting to be switched to alternative 3rd Party Suppliers, subject to the applicable terms of the agreement between the 3rd Party Supplier and the Customer.

15.3.3 A 3rd Party Supplier shall not purport to enroll a Customer without a valid, written agreement signed by the Customer.

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15.4 CUSTOMER PROTECTION – CUSTOMER AGREEMENTS

15.4.1 Unless otherwise agreed to by the Customer, 3rd Party Suppliers shall include in the agreement between the 3rd Party Supplier and Customer, the following terms:

- a. A description of the Customer’s rights, obligations and responsibilities;
- b. The term of the agreement;
- c. A detailed description of all charges for which the Customer is responsible;
- d. A clear and concise explanation of how the agreement may be terminated, renewed or extended;
- e. An assurance that the 3rd Party Supplier will provide thirty (30) days written notice to the Customer before ceasing to deliver Gas supply to the Company on the Customer’s behalf pursuant to Rule 15.6.1 or 15.6.2;
- f. A requirement that the 3rd Party Supplier provide sixty (60) days written notice to the Customer before automatically renewing the Customer’s agreement;
- g. A description of the 3rd Party Supplier’s dispute resolution process.

15.5 CUSTOMER PROTECTION - RELIABILITY AND DELIVERABILITY PRACTICES

15.5.1 3rd Party Suppliers shall maintain sufficient delivery capability and supply, including backup supply if necessary, to meet the Customer’s requirements, as established in the 3rd Party Suppliers’ supply agreement with the Customers.

15.5.2 3rd Party Suppliers shall comply with the approved Company Gas Rates.

15.6 CUSTOMER PROTECTION - DISCONTINUANCE OF SERVICE

15.6.1 Unless otherwise agreed to by the Company and the Customer, 3rd Party Suppliers shall provide no less than thirty (30) days prior written notice to the Customer and the Company of the termination of a gas supply agreement.

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15.6.2 Unless otherwise agreed to by the Company and the Customer, 3rd Party Suppliers may cease to deliver gas supply to the Company on behalf of a Customer after providing thirty (30) days written notice to the Customer and the Company for any one of the following reasons:

- a. A violation of the agreement between the 3rd Party Supplier and a Customer or any failure to comply with applicable codes, rules or regulations regarding gas service.
- b. Nonpayment of a delinquent bill.

15.7 PENALTIES

15.7.1 A 3rd Party Supplier's right to contract with Customers with facilities located within the area served by the Company may be terminated if the Indiana Utility Regulatory Commission or the Company finds that any 3rd Party Supplier has engaged in fraudulent or misleading communications or practices with respect to its dealing with Customers.

15.7.2 A 3rd Party Supplier's right to contract with Customers also may be terminated if the 3rd Party Supplier fails to remit payment for current charges for more than 60 days. Company may draw on the 3rd Party Supplier's letter of credit or enforce the financial guaranty to recover unpaid charges to the Company.

15.7.3 Should a 3rd Party Supplier's right to contract with Customers be terminated, any affected Customers automatically will be provided Gas Supply Service under Gas Rate No. S1 – Variable - Rate Gas Supply Service, unless Customer otherwise makes arrangements with another 3rd Party Supplier.

15.8 CUSTOMER INFORMATION

15.8.1 In the absence of the express consent by a Customer, 3rd Party Suppliers shall not resell or otherwise collect for distribution any information regarding that Customer with facilities located within the area served by the Company.

GAS DELIVERY & SUPPLY SERVICES
RATES, TERMS AND CONDITIONS
FOR GAS SERVICE

Issued By The

Westfield Gas, LLC
Doing Business As
Citizens Gas of Westfield
2020 North Meridian Street
Indianapolis, Indiana 46202

J.P. Ghio
President

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I.U.R.C. CAUSE NO.

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1. DEFINITIONS

Except where the context indicates a different meaning or intent, the following terms, when used in any Rule of the Company's Gas Delivery Service, Gas Supply Service, Administrative Services, Rates, and Terms and Conditions for Gas Service, shall have the meanings defined below:

1.1 3RD PARTY SUPPLIER

Any entity, other than the Company, qualified under Rule 14 to provide gas supply services within the Company's service area.

1.2 AGGREGATED ACCOUNT

A single Commercial or Industrial Customer at a single billing address receiving Gas Delivery Service through multiple Meters supplying multiple Premises, who has elected to combine its multiple Premises for balancing and bill summarization and presentment purposes. The Gas Delivery Service bill for consumption of each Meter is calculated separately, then consolidated for bill presentment purposes. To qualify as an Aggregated Account, the combined annual Gas consumption measured by the multiple Meters must be greater than 50,000 Therms.

1.3 APPLICANT

Any individual, partnership, association, firm, public or private organization, limited liability company, government agency, institution or group thereof applying to receive, consume or use the Company's Gas Supply, Gas Delivery or Administrative Services.

1.4 AUTOMATED METER READING OR AMR

All hardware and equipment installed on a Customer's Premises for the purpose of transmitting a daily meter reading to the Company.

1.5 BALANCING

Services provided by the Company as a part of Gas Delivery Service, that accommodates the usage swings of Customers.

1.6 CITIZENS WASTEWATER OF WESTFIELD, LLC

Citizens Wastewater of Westfield, LLC, 2020 N. Meridian Street, Indianapolis, IN 46202 or any professional management firm that has been retained by Citizens Wastewater of Westfield, LLC to operate its sewage disposal system and that is acting in its capacity as the agent or representative of Citizens Wastewater of Westfield, LLC.

1.7 CITIZENS WATER OF WESTFIELD, LLC

Citizens Water of Westfield, LLC, 2020 N. Meridian Street, Indianapolis, IN 46202 or any professional management firm that has been retained by Citizens Water of Westfield, LLC to operate its water utility facilities and that is acting in its capacity as the agent or representative of Citizens Water of Westfield, LLC.

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- 1.8 CITY GATE**
The delivery/receipt point between intra and interstate pipelines supplying Gas to the Company's gas distribution system.
- 1.9 COMBINED BILL**
A bill issued to a Customer for any combination of more than one of the Utility Services. Charges for Administrative Services provided to Customers will be billed separately from Gas Delivery Services and Gas Supply Services.
- 1.10 COMMERCIAL CUSTOMER**
Customers primarily engaged in wholesale or retail trade, service (including five or more households served by a single meter), and any Customer not directly covered by another service classification.
- 1.11 COMPANY**
Westfield Gas, LLC, d/b/a Citizens Gas of Westfield, 2020 N. Meridian Street, Indianapolis, IN 46202.
- 1.12 COMPANY USE GAS**
Gas used by the Company, including compressor facilities fuel or natural gas vehicles.
- 1.13 CONSOLIDATED ACCOUNT**
A single Commercial or Industrial Customer receiving Gas Delivery Services through multiple Meters supplying a single Premise. All Gas consumption measured by multiple Meters is combined and billed through a single rate schedule. Only available to Large Volume Customers. Unless otherwise specified by the Company, each Meter will receive a separate Customer Charge.
- 1.14 CRITICAL PERIOD**
A period, declared at the discretion of the Company, during which time unusual conditions jeopardize normal operation of the Company's system.
- 1.15 CURTAILMENT**
A temporary reduction in Gas usage directed by the Company for operating reasons, or for protection of human need uses.
- 1.16 CUSTOMER**
An Applicant who has been approved by the Company to receive, consume, or use the Company's Gas Delivery Services and/or Gas Supply Services. The term Customer shall not include 3rd Party Suppliers that may be customers of the Company for Administrative Services.
- 1.17 CUSTOMER CHARGE**
A flat rate per Month designed to recover a portion of the fixed costs incurred by the Company to provide Gas Delivery Service to the Customer's Meter.

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- 1.18 DAILY GAS SUPPLY DELIVERIES**
The gas supply volumes submitted to the Company and scheduled by a pipeline to be delivered to the Company's City Gate by or on behalf of a Customer.
- 1.19 DAILY GAS SUPPLY NOMINATIONS**
The gas supply volumes confirmed by a pipeline to be delivered to the Company's City Gate by or on behalf of a Customer.
- 1.20 DAILY USAGE IMBALANCES**
The difference between Daily Gas Supply Deliveries and the daily volume of Gas consumed by the Customer, calculated on a daily basis.
- 1.21 DELIVERY CHARGE**
A rate per unit of Gas consumed by the Customer, designed to recover fixed and variable costs incurred by the Company to provide Gas Delivery Service to the Customer's Meter, not otherwise recovered through the Customer Charge.
- 1.22 DELIVERY IMBALANCES**
The difference between the Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries on behalf of a Customer in a Supplier Group.
- 1.23 ECONOMIC OPERATIONAL FLOW ORDER**
A directive pertaining to a Critical Period issued by the Company to a 3rd Party Supplier to closely balance Daily Gas Supply Deliveries with the volume of Gas consumed by the Customer when, in its sole discretion, it determines that such a directive is necessary to protect its ability to provide adequate and reliable Gas Supply Service at reasonable costs because there is a significant and substantial price difference between the average of first of the month index prices of the pipelines serving its system, adjusted for appropriate fuel, transportation, and basis, and the average of the daily index prices of the pipelines serving its system, adjusted for appropriate fuel, transportation, and basis.
- 1.24 GAS**
Any vaporized fuel transported on the Company's gas distribution system. The term shall include, but not be limited to, natural gas, synthetic gas, liquefied natural gas, propane or any mixture thereof.
- 1.25 GAS DAY**
The 24-hour period from 9 a.m. to 9 a.m. Central Clock Time (Houston).
- 1.26 GAS DELIVERY SERVICE**
The transportation of Gas by the Company from the City Gate to a Customer's Meter. Gas Delivery Service includes Balancing.

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- 1.27 GAS DELIVERY SERVICE AGREEMENT**
The required agreement between the Company and a Customer who is provided gas supply services by a 3rd Party Supplier.
- 1.28 GAS MANAGEMENT SYSTEM OR GMS**
All computer hardware and software required to administer Customer-specific gas supply transactions.
- 1.29 GAS SERVICE LINE**
A line used to transport Gas from Company mains to Customer Premises.
- 1.30 GAS SUPPLY CHARGE**
A rate per unit of Gas consumed by the Customer, designed to recover the cost of Gas and related off-system services, including pipeline transportation and Balancing services, incurred by the Company to provide Gas Supply Service to the Customer's Meter.
- 1.31 GAS SUPPLY SERVICE**
The sale of Gas and related off-system services, including pipeline transportation and Balancing services, by the Company to a Customer.
- 1.32 HUMAN NEEDS CUSTOMER**
A Residential Customer, a Commercial Customer of a residential nature, or any Customer whose facilities are of a kind where the element of human welfare is the predominant factor or whose facilities are needed to protect or preserve the public health, safety and welfare. Such facilities include, but shall not be limited to, houses, apartment buildings, correctional institutions, hospitals, primary and secondary schools, nursing homes, certain charitable institutions and day care facilities.
- 1.33 INDUSTRIAL CUSTOMER**
A Customer engaged in a process that creates or changes raw or unfinished material into another form or product.
- 1.34 I.U.R.C. RULES**
The Indiana Utility Regulatory Commission Rules and Regulations of Service for Gas Utilities operating within the State of Indiana, as promulgated in Cause No. 34613, approved September 13, 1976, effective April 12, 1977, as may be amended from time to time.
- 1.35 MASTER METER**
A Meter installed upstream from a building service or entrance or building regulator in such a manner as to measure the total quantity of Gas used in two (2) or more buildings in a single complex.

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- 1.36 MAXIMUM DAILY QUANTITY**
The total connected gas load times 24 hours.
- 1.37 METER**
A device for measuring the quantity of Gas used. Two (2) or more Meters connected in parallel, with the total quantity of Gas used being the sum of the quantities measured by the individual Meters, shall be considered a single Meter, if installed at the directive of the Company.
- 1.38 MONTH**
The period of time between any two consecutive Meter reading dates which shall be scheduled as nearly as practicable every thirty (30) days. It does not necessarily mean the Meter will actually be read according to that schedule.
- 1.39 MONTHLY CASH OUT**
A month-end calculation of charges and credits pertaining to Usage Balancing Service for 3rd Party Suppliers.
- 1.40 NON-ECONOMIC OPERATIONAL FLOW ORDER**
A directive issued by the Company, pertaining to a Critical Period, to a 3rd Party Supplier, to deliver for Customer use a specific volume of Gas to a specific point of receipt. Non-Economic Operational Flow Orders shall be issued by the Company at any time a material and significant threat to the operational integrity of the Company's system occurs, or is about to occur.
- 1.41 NON-GAS COST REVENUE**
Revenue received by the Company from a Customer, excluding Gas costs such as commodity gas costs and related off-system services, including pipeline transportation and Balancing services, and other gas costs recovered through the Gas Supply Charge.
- 1.42 NON-PERFORMANCE CHARGE**
A rate per unit of Gas consumed by the Customer, designed to recover the excess cost of Gas and related off-system services, including pipeline transportation and Balancing services, incurred by the Company, during a Curtailment period or order of the Company for the Customer to reduce its hourly or daily use of Gas, to provide Gas Supply Service to the Customer's Meter.
- 1.43 NORMAL TEMPERATURE ADJUSTMENT OR NTA**
The NTA adjusts each Customer's monthly billed amount to reverse the impact on margin recovery caused by non-normal temperatures during the billing period.
- 1.44 OPERATIONAL FLOW ORDER**
Either an Economical Operational Flow Order or a Non-Economic Operational Flow Order.

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- 1.45 PREMISE**
One contiguous piece of property owned by a single Customer, which is not intersected by a public right-of-way or thoroughfare.
- 1.46 RESIDENTIAL CUSTOMER**
A Customer receiving, consuming or using the Company's Gas Delivery Services and/or Gas Supply Services to a single family dwelling or building, an individual flat or apartment, or to not over four households served by a single Meter in a multiple family dwelling or portion thereof. A Residential Customer also includes Customers receiving, consuming or using the Company's Gas Supply Services and/or Gas Delivery Services to Premises used regularly for professional or business purposes when the residential use is half or more of the total Gas volume.
- 1.47 SCHOOL CUSTOMER**
Any School Customer as defined in Indiana Code §20-18-2-16.
- 1.48 SINGLE ACCOUNT**
A single Commercial or Industrial Customer receiving Gas Delivery Services through a single Meter supplying one Premise.
- 1.49 SUPPLIER APPLICANT**
Any individual, partnership, association, firm, public or private organization, limited liability company, government agency, institution or group thereof applying to provide gas supply services to Customers within the Company's service area.
- 1.50 SUPPLIER GROUP**
Customers who are provided Gas Supply Services by the same 3rd Party Supplier. Customers in each Supplier Group will have Usage Imbalances netted on a monthly basis, for the purposes of calculating a Usage Balancing Monthly Cash Out, as defined in the Administrative Service tariffs. Each 3rd Party Supplier can only maintain one Supplier Group.
- 1.51 SWITCHING CHARGE**
A rate charged to a Customer who changes from Company Gas Supply Service, for any changes in the 3rd Party Supplier selected, or for returning to Company Gas Supply Service.
- 1.52 THERM**
100,000 British Thermal Units (BTU). For billing purposes, the consumption of Gas by Customers shall be measured in Therms.
- 1.53 UNACCOUNTED-FOR GAS**
The difference between the amount of Gas purchased and the amount of Gas sold, whether more or less, with differences being in leaks and/or measurements.

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1.54 USAGE IMBALANCES

The difference between accumulated Daily Gas Supply Deliveries and the monthly volume of Gas consumed by the Customer, calculated monthly.

1.55 UTILITY SERVICES

Shall include one or more of the following services: (1) Gas Delivery and Gas Supply Services provided by the Company; (2) water services provided by Citizens Water of Westfield, LLC; and/or (3) sewage disposal service provided by Citizens Wastewater of Westfield, LLC.

1.56 WACOG

Except as otherwise provided in any tariff, the weighted average cost of Gas per Therm purchased by the Company and delivered to the Company's City Gate, including demand costs.

1.57 YARD LINE

The Gas piping from the outlet of a Master Meter assembly to the outlet connection of a building regulator or service entrance that is installed, owned, and maintained by the Company.

2. APPLICATION OF TARIFF

2.1 FILING AND PUBLICATION

2.1.1 A copy of all Gas Rates, and General Terms and Conditions under which Gas Delivery Services, Gas Supply Services, and Administrative Services, will be supplied is on file with the Indiana Utility Regulatory Commission and is posted or filed in each office of the Company for the convenience of the public.

2.1.2 These Company rules are intended to and do supersede and cancel all former rules and regulations now on file with respect to the matters included herein.

2.1.3 These Terms and Conditions, when approved by the Indiana Utility Regulatory Commission, shall apply to and govern Gas Delivery Services, Gas Supply Services, and Administrative Services, provided by the Company within its service territory.

2.1.4 The failure of the Company to enforce any of the Gas Rates and Terms and Conditions under which Gas Delivery Services, Gas Supply Services, and Administrative Services, are supplied shall not be deemed a waiver of its rights to do so.

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3. COMMENCEMENT OF SERVICE

3.1 WRITTEN APPLICATION OR CONTRACT

- 3.1.1** A written application and/or contract, properly executed in a form acceptable to the Company, may be required from the Customer or 3rd Party Supplier before the Company will supply Gas Delivery Services, Gas Supply Services, or Administrative Services, or as a condition for the continued supply of Gas Delivery Services, Gas Supply Services, or Administrative Services, provided, however, that the Company shall have the right to reject an application for valid reasons.
- 3.1.2** Where two or more parties join in one application for Gas Delivery and/or Gas Supply Services or Administrative Services, such parties shall be jointly and severally liable thereunder, and only one bill shall be rendered for service supplied in accordance therewith.
- 3.1.3** The Customer shall give the Company written notice in advance of any material change either in the demand for Gas Delivery and/or Gas Supply Services or the character of the gas appliances or apparatus installed at the Customer's service address.
- 3.1.4** Where more than one rate is available for the class of service requested, the Customer shall designate the desired rate. Except as limited by the terms of any Gas Delivery Services contract, the Customer may change to another applicable Gas Delivery Service rate at any time thereafter by giving written notice to the Company, provided each successive change shall continue for not less than a twelve-month period.
- 3.1.5** The Company does not guarantee the Customer will be served under the most favorable rate at all times, and no refund will be made representing the difference in charges between the rate under which service actually has been rendered and another rate applicable to the same class of service.
- 3.1.6** The Company will, at the request of the Customer, assist the Customer in the determination of the rates under which the Customer desires to be served. However, the Customer is responsible for the accuracy of comparisons and any decisions regarding rates.

4. DEPOSITS

- 4.1** The Company may require a Residential Customer or Applicant for Gas Delivery and/or Gas Supply Services as a Residential Customer to pay a cash deposit as a condition of receiving or continuing to receive Gas Delivery and/or Gas Supply Services, if the Residential Customer or Applicant is not creditworthy, in accordance with the I.U.R.C. Rules set forth in 170 IAC 5-1-15 (as the same may be amended from time-to-time).

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- 4.2 The Company may require non-Residential Customers or Applicants for Gas Delivery and/or Gas Supply Services that are not Residential Customers to make a cash deposit at any time to assure payment of bills, and as a condition of receiving or continuing to receive Gas Delivery and/or Gas Supply Services. Such deposit shall not be less than forty dollars (\$40.00), nor more than the amount of the bill for any three (3) consecutive months known or estimated to have the highest gas consumption. The Company shall determine the appropriate deposit.
- 4.3 Interest on any deposit held by the Company on February 2, 2006 earned an interest rate of six percent (6%) per annum from the date of receipt by the Company through February 2, 2006. Effective February 3, 2006, any deposit held for more than thirty (30) days will earn interest calculated monthly at the authorized rate of interest for the current Month from the date the deposit is paid in full to the Company. The rate of interest will be established by the Indiana Utility Regulatory Commission in a general administrative order for each calendar year.
- 4.4 Deposits from Residential Customers will be refunded after the Residential Customer has established an acceptable payment record for Utility Services in accordance with the I.U.R.C. Rules. The deposit of any non-Residential Customer or the deposit of a Residential Customer who fails to establish an acceptable payment record may be retained by the Company until Utility Services are discontinued.
- 4.5 Upon discontinuance of Utility Services, the deposit and earned interest, if any, will be applied to the balance of any outstanding Utility Services bills or unbilled consumption. The remaining unapplied portion, if any, of the deposit and earned interest will be refunded to the Customer. The Customer will be billed for any balance due the Company. The balance of any deposit and interest, after being applied to any outstanding bills which cannot be returned to the Customer after termination of service, shall be reported and disposed of as required by the Uniform Disclaimer of Property Interests Act (Indiana Code 32-17.5, et seq).

5. BILLING

- 5.1 The Company will issue bills to Customers on a monthly basis for applicable Utility Services. Bills are payable to the office of the Company or to an authorized agent within seventeen (17) days from the date mailed pursuant to 170 IAC 5-1-13(B)(2). When the seventeenth (17th) day falls on Sunday or a legal holiday, the seventeen-day period shall be considered to end with the next business day.
- 5.2 The Company shall provide various billing plans whereby alternative payment options are available.
 - 5.2.1 The Company may provide a budget plan for payment of Utility Services bills by the Customer whereby the annual bill as estimated by the Company is divided into even monthly payments. The annual amount actually paid by the Customer shall be balanced with the annual amount actually billed to the Customer and any difference shall be paid by (or credited) to Customer.

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- 5.2.2** The Automatic Bank Deduction Plan shall be a payment plan whereby the Combined Bill amount is deducted each month from the Customer's checking account by the Customer's authorized financial institution. The Company shall continue to provide to the Customer a monthly bill.
- 5.3** The Company shall provide for the application of Combined Bill payment as follows:
- 5.3.1** In the case of partial payments of any Combined Bill, the Company shall prorate Combined Bill payments based upon billed charges for Utility Services and apply payments first to the Customer's oldest outstanding charges for Utility Services and then to the Customer's current charges for Utility Services where applicable. Payments will be applied to the charges for non-Utility Services last.
- 5.3.2** A Customer may direct application of partial payments of a Combined Bill to a particular Utility Service by notifying the Company at the time of the payment. Notification shall consist of a telephone or in person conversation with a customer service representative.
- 5.3.3** Payments in excess of the charges for applicable Utility Services will be applied to non-Utility Services balances and prorated according to the balances of the non-Utility Services.
- 5.4** When for good cause pursuant to 170 IAC 5-1-13(C), a Meter is not read on a normal interval, an estimated Meter reading shall be used and so identified on the bill. An estimated Meter reading for a Customer's bill will be determined by adding the Customer's calculated Gas consumption during the billing period to the Meter reading at the beginning of the billing period.
- 5.5** If payment for a Utility Services bill from a Customer is not received by the Company or its agent within seventeen (17) days from the date the bill is mailed, the bill shall be considered delinquent.
- 5.5.1** The Company may add a late payment charge to a Customer's delinquent Utility Services bill; such charge will be ten percent (10%) on the first three dollars (\$3.00) of Gas Delivery and Gas Supply Service charges and three percent (3%) on the amount in excess of three dollars (\$3.00).
- 5.5.2** A single charge may be made for each visit to the Customer's Premises regarding a delinquent account. The visit may result in the disconnection of service and such charge to the Customer shall be pursuant to the Delinquent Account Trip Charge reflected on Appendix C. Through its employee, the Utility may offer the Utility's 24-hour payment arrangement as an alternative to disconnection. Upon the presentation of satisfactory evidence or acceptance by the Customer or other responsible party of the Utility's 24-hour payment arrangement, service will not be disconnected. The Utility employee is not required to offer the Utility's 24-hour payment arrangement as an alternative to disconnection.
- 5.5.3** A single charge may be made for handling a single check from a Customer for Utility Services returned unpaid by any financial institution; such charge shall be pursuant to the Bad Check Charge reflected in Appendix C.

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- 5.6 The Company may elect, with the consent of the Customer, to replace several Meters in the contiguous complex of a Customer with a Master Meter. Such Master Meter for billing purposes shall be computed on the basis of a single Customer.
- 5.7 Upon detecting a device or scheme which has been utilized to avoid or attempted to avoid full payment for Gas Delivery and/or Gas Supply Services, the Company may, after estimating the volume of Gas Delivery and/or Gas Supply Services so used:
 - 5.7.1 Immediately disconnect such Gas Delivery and/or Gas Supply Services without notice pursuant to Rule 6.3.
 - 5.7.2 Bill and demand immediate payment from the person benefiting from such device or scheme the actual cost of Gas used, corrections and repairs, or two hundred dollars (\$200.00), whichever is more.
 - 5.7.3 Bill any and all damages as provided by Indiana Code 34-24-3-1 et seq. based upon the Company's reasonable and customary estimate thereof.

6. DISCONNECTION/RECONNECTION OF SERVICE

- 6.1 A Customer shall notify the Company at least three (3) working days prior to the date such Customer desires its Gas Service Line to be disconnected, and the Company shall have three (3) working days thereafter to make such disconnection. The Customer will be responsible for the payment of all bills for Gas Delivery and/or Gas Supply Services used while the account is in the Customer's name prior to expiration of such three (3) working day period.
- 6.2 When a Customer requests disconnection at a Gas Service Line location, the Company may, at its option, discontinue service by either physically turning off the Gas Service Line, or when requested by the new Applicant at the same service location, by obtaining a meter reading and leaving the Gas Service Line on in the name of the new Applicant.
- 6.3 The Company may discontinue Gas Delivery and/or Gas Supply Services to the Customer without request by the Customer and without notice, and may remove any of its property from the Customer's Premises without legal process for any one of the following reasons:
 - 6.3.1 Where a condition dangerous or hazardous to life, physical safety, or property exists.
 - 6.3.2 Upon order by any court, the Indiana Utility Regulatory Commission, or other duly authorized public authority, or upon written instruction by a law enforcement agency acting within its jurisdiction pursuant to Indiana Code 35-45-5-4(c).
 - 6.3.3 A fraudulent or unauthorized use of Gas is detected and the Company has reasonable grounds to believe the affected Customer is responsible for such tampering.
 - 6.3.4 Where the Company's equipment has been tampered with and the Company has reasonable grounds to believe that the affected Customer is responsible for such tampering.

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- 6.3.5** Detection of a device or scheme which has been utilized to avoid or attempted to avoid full payment for Company Gas Delivery and/or Gas Supply Services as defined by Indiana Code 35-43-5-6.
- 6.4** The Company may discontinue Gas Delivery and/or Gas Supply Services to the Customer after seven (7) days written notice; however, in the case of a Residential Customer, and subject to Rule 6.5, said written notice shall be fourteen (14) days, which notice shall be deemed received by the Customer on the day after mailing by the Company, in accordance with the I.U.R.C. Rules for any one of the following reasons:

 - 6.4.1** A violation of the requirements of its Gas Delivery and/or Gas Supply Services or any failure to comply with applicable codes, rules, or regulations regarding Gas Delivery and and/or Gas Supply Services.
 - 6.4.2** Nonpayment of a delinquent bill.
 - 6.4.3** Refusal or failure when requested to make a cash deposit or an increased cash deposit, to assure payment of bills.
 - 6.4.4** When the Company has reasonable evidence that a Customer who is indebted to the Company for Gas Delivery and/or Gas Supply Services at his present or other location is receiving Gas Delivery and/or Gas Supply Services under the same or a different name and the Company has good reason to believe the Customer is attempting to defraud the Company.
 - 6.4.5** A Residential Customer shall not be disconnected for indebtedness incurred for Gas Delivery and/or Gas Supply Services at a different location if such bill has remained unpaid for less than forty-five (45) days.
- 6.5** Except as provided in Rule 6.3, the Company shall not disconnect residential Gas Service Line, without a Customer request, from December 1 through March 15 if:

 - 6.5.1** The Residential Customer is either receiving or is eligible for and has applied for assistance under the Home Energy Assistance Program pursuant to Indiana Code 4-4-33 or such program, if any, that may replace it.
 - 6.5.2** The Residential Customer has completed an application for Home Energy Assistance and has provided the Company with proof of said application, or the Company has been notified in writing by the agency handling the State's Home Energy Assistance Program or its authorized representatives.

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- 6.6** Residential Customer may request the Company notify a predesignated third party of a Utility Service disconnection notice issued to the Residential Customer. Such request shall be made in writing in the form of a Duplicate Notice Protection Plan Enrollment Application. When requested, the Company shall notify the predesignated third party, by mail, of the pending Utility Service disconnection at the time the Company renders the disconnection notice to the Residential Customer. The Company may restrict the use of the Duplicate Notice Protection Plan to its Residential Customers who are elderly, handicapped, ill, or otherwise unable to act upon a service disconnection notice, as determined by the Company.
- 6.7** Discontinuance of Gas Delivery and/or Gas Supply Services, as provided for in Rules 6.1, 6.2, 6.3, and 6.4 shall not relieve the Residential Customer from liability of unpaid bills, or from the responsibility to provide access to the Company's Meters or other property, and the Company shall have the right to enforce any contract notwithstanding such discontinuance.
- 6.8** If the supply of available Gas diminishes to the point where continuous service to other Customers is threatened by service to Commercial or Industrial Customers, the Company may discontinue or limit Gas Delivery and/or Gas Supply Services to any such Commercial or Industrial Customer in accordance with the provisions of Rule 13, irrespective of any contracts in force.
- 6.9** Before restoration of any Gas Service Line discontinued for any of the reasons set forth in the Gas Delivery and/or Gas Supply Services rate schedules, the following applicable conditions shall be complied with, and a charge may be made sufficient to reimburse the Company for its costs of reconnecting the Gas Service Line; such charge shall be pursuant to Appendix C.
- 6.9.1** The violation of its Gas Delivery and/or Gas Supply Services rate schedules shall be corrected.
- 6.9.2** Full payment or satisfactory arrangements for the payment of all bills for Gas Delivery and/or Gas Supply Service then due must be made.
- 6.9.3** A cash deposit as guarantee for payment of all future Gas Delivery and/or Gas Supply Service bills shall be made.
- 6.9.4** Estimated amounts due the Company by reason of any fraudulent use of Gas must be paid and a cash deposit to guarantee the payment of future bills shall be made.
- 6.10** Except as provided in Rule 6.11, below, when reconnection of Gas Service Line is requested by a Customer within one year following disconnection of Gas Service Line at the request of that Customer, a charge for restoration of Gas Service Line may be made. Such charge shall be the greater of:
- a. Reconnect Charge as reflected on Appendix C, or

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- b. The sum of the Customer Charges, as prescribed by the applicable Gas Delivery and/or Gas Supply Services rate schedules, for each Month the Gas Service remained discontinued.

6.11 When reconnection of Gas Service Line is requested for a Gas Service Line that has been cut and capped, a charge may be made sufficient to reimburse the Company for its costs of service restoration from the Meter location to an active gas main.

7. METERS

7.1 If the Company owns and installs more than one Meter on the Customer's Premises, except for the convenience of the Company, the rate for service furnished through each metered supply shall be determined as if such service were rendered to a separate Customer.

7.2 The Gas supplied to a Customer incident to any Gas Delivery and/or Gas Supply Services shall not be remetered or submetered for resale in whole or in part.

7.3 The Meter is the property of the Company and is periodically tested. The Meter may be read, removed, changed, or replaced at any reasonable time at the discretion of the Company.

7.4 Unless otherwise agreed to by the Customer and the Company, all Gas sold shall be metered at a normal gauge pressure of six (6) inches of water, but shall not vary more than fifty percent (50%) above or below said normal pressure. In addition, the maximum pressure on any day shall never be greater than twice the normal minimum pressure that day. When Gas is supplied at a different pressure, the Gas consumption as indicated by the Meter shall be corrected to the equivalent quantity of Gas measured at six (6) inches of water.

7.5 Gas sold within the Company's system shall have a monthly average total heating value of approximately 1,000 BTU per cubic foot of Gas.

7.5.1 The billing unit, for the purpose of billing Gas consumption, shall be one Therm on the measurement basis specified in Rule 7.5.2 below.

7.5.2 The unit of volume for the purpose of measurement at the Customer's Meter shall be one (1) cubic foot of Gas at a temperature of sixty (60) degrees Fahrenheit and an absolute pressure of 14.54 pounds per square inch, dry.

7.6 The Customer shall provide a suitable space satisfactory to the Company for the Meters, regulators, and other equipment necessary to provide Gas Delivery and/or Gas Supply Services. Said space shall be readily accessible to employees of the Company, and shall be kept free of foreign materials and maintained in a sanitary condition by the Customer.

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- 7.7 The Meter, meter connections, and service piping from the main to the Meter, and any extension thereof including Yard Lines installed at Company cost, shall belong to the Company and will be installed, repaired, adjusted, or removed only by employees of the Company or its agent regardless of whether any charges for service piping have been paid by the Customer.
- 7.8 Certain Customers, excluding residential, may elect or may be required to have installed, at the Customer's expense, Automated Meter Reading equipment, consisting of hardware attached to the Customer's Meter, that transmits regularly scheduled Meter readings to Company's AMR system. AMR data will be made available to the Customer electronically as well as to its 3rd Party Supplier (with the Customer's permission). Installation charges and monthly fees will be billed to the Customer through Automated Meter Reading Service, under Gas Rate No. A1.

8. COMPANY RESPONSIBILITY FOR SERVICE

- 8.1 Company's obligations. The Company will endeavor to furnish continuous Gas Delivery and/or Gas Supply Services to the Customer, but does not guarantee uninterrupted service, and shall not be liable for loss, injury, or damage resulting from any interruptions, failures, or deficiencies in service, or any other cause occasioned by reason of accidents, emergencies, strikes, acts of God, legal process or procedure, federal, state, or municipal action or interference, extraordinary repair, or for any cause whatsoever not within the reasonable control of the Company.
- 8.2 Whenever Gas Delivery and/or Gas Supply Services are interrupted or limited by the Company, in an emergency due to Curtailment or in normal operations, such interruption or limitation shall not constitute a breach of contract nor shall it invalidate any of the covenants of the contract.

9. COMPLAINT PROCEDURE

- 9.1 When an error is discovered in any billing or when billing is omitted, the Company may adjust such error to the known date of error, but in any event within not more than twelve (12) Months from the date of such billing. Whenever it is discovered a Meter is not recording within the limits of accuracy as prescribed by the I.U.R.C. Rules, an adjustment of the individual billings shall be made for a period of one-half of the time elapsed since the previous Meter test, or one year, whichever period is shorter.

10. MAIN EXTENSIONS

The following terms apply to the Company's extension of facilities to service a prospective Customer or group of prospective Customers.

- 10.1 When a gas main extension is required to serve any Customer(s) or Applicant(s) for Gas Delivery and/or Gas Supply Services, and such extension is not economically feasible, the Company may require a deposit and/or contract, and make refunds thereafter, all in accordance with the I.U.R.C. Rules.

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- 10.2** Upon request for Gas Supply Service by a prospective Customer or a group of prospective Customers located in the same area, the Company will extend without charge its facilities including distribution mains, underground service pipes, Meters and other equipment necessary to provide the service, provided:
- 10.2.1** Company's estimate of its Non-Gas Cost Revenue from such Gas Delivery and/or Gas Supply Service(s) provided to the prospective Customer(s) for a period of five and one-half (5.5) years is equivalent to or in excess of Company's estimate of the cost of providing such facilities, and;
- 10.2.2** The prospective patronage or demand is, in the Company's sole judgment, of such permanency as to warrant the capital expenditure involved.
- 10.3** If the cost of the facilities necessary to provide the Gas Delivery and/or Gas Supply Service(s) requested exceeds the "without-charge limit" described in the paragraph above, Company may require either a deposit or adequate provision of the payment of a deposit equal to the cost of the facilities extension in excess of the without-charge limit.
- 10.4** Any refundable extension deposit accepted by Company shall be subject to refund until the expiration of the six-year contract period. For each Customer connected to the extension within that six year period, Company shall refund an amount by which five and one-half (5.5) times the estimated annual Non-Gas Cost Revenue for gas appliances actually installed exceeds the estimated cost of connecting such Customer. At no time shall the aggregate refund made to any depositor exceed the amount of extension deposit received from such depositor.
- 10.5** Upon request for Gas Delivery and/or Gas Supply Service by a prospective Customer where, in the Company's opinion, the facilities extension is of such length and the prospective Non-Gas Cost Revenue which may be developed by it is so meager as to make it doubtful whether the Non-Gas Cost Revenue from the extension would ever pay a fair return on the investment involved, or in the case of a real estate development with slight or no immediate demand for service, or in the case of industrial installations requiring slight or irregular service and requiring extensive equipment, such facilities extension requests shall be submitted to the Indiana Utility Regulatory Commission for investigation and determination as to the convenience and necessity of such extension, and if so required, the conditions under which they shall be made.
- 10.6** The Company shall not be required to make a distribution main extension under Rule 10.1 unless the Customer(s) to be initially served by such extension have entered into an agreement with the Company setting forth the obligations and commitments of the parties, which may require the Customer(s) to provide a satisfactory guaranty to the Company of the performance of the Customer's obligations.

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11. SERVICE, EQUIPMENT, AND LIABILITY

- 11.1** Gas Delivery and/or Gas Supply Services will be rendered to the Customer from the Company's nearest main (or from that main from which the Customer's Premises are most accessible) of sufficient capacity to furnish adequate service.
- 11.2** Gas Service Lines will be installed and maintained by the Company from the main to the Meter, except as otherwise provided for by written agreement between the Customer and the Company. The Company may require a long-term contract and cash deposit as security for construction cost when unusual construction or equipment cost is necessary to furnish Gas Delivery and/or Gas Supply Services.
- 11.3** Any change of location of Gas Service Lines or Meters at the Customer's request shall be done only with the consent of the Company. The Company or its agent will do the work at the expense of the Customer.
- 11.4** All of the Customer's piping and equipment and/or accessories thereto necessary to utilize Gas Delivery and/or Gas Supply Services furnished by the Company shall be installed and belong to the Customer, and must be maintained at the Customer's expense. The Customer shall bring his piping to the Meter outlet for connection to the Company's piping in a location satisfactory to the Company. The Company shall not be liable for any loss, injury, or damage, including death, resulting from the Customer's use of such equipment or piping, or occasioned by the Gas Delivery and/or Gas Supply Services furnished by the Company beyond the Meter outlet. All of the Customer's piping, equipment, and appliance accessories so installed and maintained shall be in accordance with all applicable codes, rules, and regulations of the Company and any applicable regulatory entities with jurisdiction.
- 11.5** The Company reserves the right to inspect the Customer's installation, but such inspection, or failure to make inspection, or the fact that the Company may connect to such installation at the delivery point, shall not make the Company liable for any loss, injury, or damage, including death, which may be occasioned by the Customer's use of such equipment or piping of the Company's service unless due to the sole negligence of the Company. Failure to comply with the Company's reasonable request to make an inspection shall be grounds for the Company to discontinue service with notice to the Customer pursuant to Rule 6.4.
- 11.6** The Customer agrees to make available without cost to the Company, an easement for access to Customer's dwelling or other structure in the event the Gas Service Lines must pass through the property of third parties. In the event the Customer is unable or unwilling to furnish such easement upon request, the Company shall be relieved of the responsibility of installing the Gas Service Lines or of furnishing Gas to the Customer.
- 11.7** The Company reserves the right, subject to regulatory authority having jurisdiction, to limit, restrict, or refuse service which will result in unreasonable demands on its distribution system, production capability, contractual requirements of supply, transportation and storage from other companies, or which will jeopardize service to existing Customers.

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12. CUSTOMER'S OBLIGATIONS

- 12.1** The Customer shall install and maintain all piping, appliances, and equipment not described in Rule 7.7 of these rules, in the condition required by applicable codes adopted by the governmental authorities having jurisdiction and in a manner approved by the Company. The Customer shall use such piping, appliances, and equipment so as not to disturb the Company's service to other Customers.
- 12.2** In the event of loss damage to the property of the Company through misuse by, or the negligence of, the Customer or agents and employees of the same, the Customer shall reimburse the Company for the cost of the necessary repairs or replacement thereof.
- 12.3** The Company's employee or agent shall have access to the Customer's or other users Premise at all reasonable hours, and at any time in the event of an emergency, to inspect, read, repair, or remove its Meters and other property, and to inspect the appliances and piping installed for connection or connected to the Gas Service Line on the Customer's Premise.
- 12.4** No person other than an employee or agent of the Company shall be permitted to reestablish the flow of Gas to a Customer's Gas Service Line(s) after a shut-off by the Company or other governmental authorities having jurisdiction.
- 12.5** The Customer shall hold the Company harmless for any loss, cost, damage, or expense to any party, resulting from the use or presence of Gas or gas appliances upon the Customer's Premises unless due to the sole negligence of the Company.
- 12.6** The benefits of and the responsibility for Gas Delivery and/or Gas Supply Services shall commence when the Company initiates service pursuant to an application for the same, and shall be binding upon the Customer, the Customer's heirs, personal representatives, or successors in interest until such service is discontinued pursuant to Rule 6; provided, however, discontinuance of Gas Delivery and/or Gas Supply Services shall not relieve the obligation to make payment for service so rendered by the Company, nor shall discontinuance of Gas Delivery and/or Gas Supply Services relieve the obligation to provide the Company access to its Meters or other property.
- 12.7** Upon written request by the Company, the Customer will correct any unsafe or unsanitary conditions affecting Gas Service Lines, Meter reading, or inspection of such Gas Service Lines on the Customer's Premises including but not limited to the presence of vicious dogs or other animals, hazardous steps or other access to Company equipment, the accumulation of debris, refuse, or filth on or adjacent to Company equipment. If such condition is not corrected within thirty (30) days of such written request, the Company may initiate discontinuance of service pursuant to Rule 6.3.

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13. CURTAILMENT

The Company may order Curtailment for operating reasons (e.g., malfunction of City Gate station, malfunction of critical valve) to protect the Company's system; when it becomes apparent gas supplies will be insufficient and protection of all essential human needs uses is contingent upon Curtailment of other uses; and, for any other reasons, as described in Rule 8.2.

- 13.1 Non-Economic Operational Flow Orders, interruptions, and Curtailments are designed for use at times when the Company, due to unforeseen conditions, must take action to protect the integrity of its system. When employing one or more of these actions, the Company will make every safe and feasible attempt to minimize the impact to its Customers.
- 13.2 To the extent circumstances permit, the following will be the order of actions taken by the Company to protect its system integrity. Non-Economic Operational Flow Orders, consistent with Rule 14.4, will be issued by the Company as a first step in protecting the operational integrity of its system. Depending upon the time of year, level of overall system demand, and available gas supply volumes, a Non-Economic Operational Flow Order may be sufficient to remedy any problem that may occur. The second step to be taken by the Company is Curtailment, consistent with Rule 13.
- 13.3 Once the Company has determined that there no longer is a threat to system integrity, the Company will begin notifying affected Customers and 3rd Party Suppliers that the previously described actions are no longer necessary and that they may resume normal operations.
- 13.4 Notice. The Company will give reasonable notice, but not less than thirty minutes, of Curtailment in accordance with the applicable provisions of applicable Gas Delivery Service rate schedules.
- 13.5 Penalties. In the event a Customer fails to comply with any Curtailment notice or order of the Company for the Customer to reduce its hourly or daily use of Gas, the Customer may be subject to Non-Performance Charge provisions pursuant to the Non-Performance Charge reflected on Gas Rate No. A1, for all Gas volumes delivered in variance from the quantity ordered by the Company.
- 13.6 Order of Curtailment. In effecting any such Curtailment, the Company shall be entitled to curtail gas deliveries to any Industrial Customer or Commercial Customer, other than Human Needs Customers. The Company shall first curtail or discontinue Gas Delivery and/or Gas Supply Services to Customers served under Rate Schedules D50, D30, and D40, in that order that commonly use large quantities of Gas and are not engaged in an activity essential to health or safety, and where Gas not delivered can be readily utilized by the Company to reduce any deficiency in the Gas Supply to all Human Needs Customers.

In the event of a gas supply shortage or interruption, the Company may use the Gas volumes nominated and delivered by 3rd Party Suppliers to supply essential Human Needs Customers requirements. For all Gas so used, the Company will pay the 3rd Party Supplier its demonstrated cost of Gas.

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14. TRANSPORTATION PROGRAM

- 14.1** Eligibility. All Customers served under Gas Rate Nos. D30, D40, and D50 are eligible to select a 3rd Party Supplier to provide them gas supply service as part of a Supplier Group. Such elections will be allowed January 1 through February 28 of each year.
- 14.1.1** Supplier Group Characteristics. Each Supplier Group will consist of Commercial and Industrial Customers that are a Single Account, Consolidated Account, or Aggregated Account. All accounts in the Supplier Group will receive Gas Delivery Service. Each Supplier Group is administered individually by a 3rd Party Supplier for nomination and supply purposes. Usage Imbalances of accounts in each Supplier Group receiving Gas Delivery Service are netted monthly.
- 14.2** Sign-up and Confirmation. Customers desiring to receive gas supply services in a Supplier Group will be required to complete a Gas Delivery Service Agreement with Company that designates its 3rd Party Supplier from a list of approved 3rd Party Suppliers that have a signed 3rd Party application with Company. Such elections will be allowed from January 1 through February 28 of each year and will be effective on April 1 of that year.
- 14.2.1** Customers in Supplier Group Billing Cycle. Customers in Supplier Groups will be billed in the last billing cycle of the month. When a Customer receives 3rd Party Supplier Gas Supply Services for the first time, the Customer's first bill may be for a longer or shorter number of days than is customary.
- 14.2.2** Switching 3rd Party Suppliers. Customers may switch 3rd Party Suppliers under the Transportation Program. Such elections may be made any time during the calendar year . Customers switching to a 3rd Party Supplier from Company Gas Supply Service or switching 3rd Party Suppliers, will be subject to Switching Charges.
- 14.2.3** Return to Company Gas Supply Service. Customers in Supplier Groups may elect to return to Company Gas Supply Service. Such elections will be allowed January 1 through February 28 of each year and will be effective on April 1 of that year. Customers returning must remain on Company Gas Supply Service for a minimum of one year. Any such changes will not affect the obligations under any contract between the Customer and 3rd Party Supplier.
- 14.2.4** New Customers. Customers beginning natural gas delivery services outside of the normal election period of January 1 through February 28 are eligible to receive gas supply services in a Supplier Group. Customers will be required to complete a Gas Delivery Service Agreement with Company that designates its 3rd Party Supplier from a list of approved 3rd Party Suppliers that have a signed 3rd Party application with Company within 30 days of commencing natural gas delivery services.
- 14.3** Supply Administration. 3rd Party Suppliers are responsible for supply administration. Supply administration includes, but is not limited to providing Daily Gas Supply Nominations, ensuring Daily Gas Supply Deliveries, and managing balancing requirements.

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14.3.1 Gas Supply Nominations and Scheduling. 3rd Party Suppliers of Supplier Groups are required to provide an estimate of Daily Gas Supply Nominations to the Company for the following Month, by no later than 5 calendar days prior to the beginning of the Month. All Daily Gas Supply Nominations and Daily Gas Supply Deliveries must include the allowances for Unaccounted-For Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2. Daily Gas Supply Nominations must be reasonable, in the Company's judgment, based on previously estimated daily nominations and will be accepted at the Company's discretion. Intra-day nominations will be allowed pursuant to rules of the interstate pipeline.

3rd Party Suppliers will provide Daily Gas Supply Nominations to the Company. All nominations shall include at a minimum: name of 3rd Party Supplier, name and phone number of individual submitting the nomination, pipeline transportation contract number, applicable Supplier Group, date for which nomination applies, and type of nomination submitted.

14.3.2 Gas Supply Deliveries and Imbalance Provisions. Daily Gas Supply Nominations and Daily Gas Supply Deliveries must be equal for Customers in Supplier Groups to avoid Delivery Imbalances, subject to Non-Performance Charges, Gas Rate No. A1.

Usage Imbalances will be netted on a monthly basis within a single Supplier Group. Netted Usage Imbalances are subject to provisions of Usage Balancing Service, Gas Rate No. A3 and Non-Performance Charges, Gas Rate No. A1.

14.3.3 3rd Party Supplier Default. 3rd Party Suppliers will be considered in default if three (3) days have elapsed and no Daily Gas Supply Deliveries are made on behalf of applicable Customers. Gas volumes consumed by Customers during the three (3) day period will be subject to Non-Performance Charges, Gas Rate No. A1, and billed to 3rd Party Suppliers. 3rd Party Suppliers in default will forfeit the right to provide gas supply services to Customers. If a 3rd Party Supplier defaults, starting on the fourth day of default, Customers will be provided Variable-Rate Gas Supply Service, Gas Rate No. S1.

14.4 Non-Economic and Economic Operational Flow Orders. The Company, in its discretion, shall have the right to issue an Operational Flow Order ("OFO") during a Critical Period. A Critical Period may be declared by the Company at any time a material and significant threat to the operational integrity of the Company's system occurs, or there is a reasonable basis to anticipate a threat will occur.

14.4.1 Conditions. Such conditions include, but are not restricted to 1) the Company's need to protect its ability to provide adequate and reliable Gas Supply Service at reasonable costs; 2) operation of any area of the Company's system at or near design capacity; 3) failure or operational constraint of the Company's transmission or distribution; system pressure, affected by pipeline delivery pressures or other unusual conditions; 4) declaration of an Operational Flow Order or equivalent by pipelines supplying Gas to the Company's distribution system; or under deliveries from 3rd Party Suppliers.

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- 14.4.2** Notice. Notice of the OFO will be given as far in advance as practicable, but not less than two hours prior to the effective time, using reasonable efforts to notify affected 3rd Party Suppliers.
- 14.4.3** Provisions. Each OFO notification will contain the following provisions, to the extent possible: time and date of issuance; time that the OFO is considered to be effective; duration of the OFO; if no duration is specified, the OFO will be effective until further notice; the party or parties receiving the OFO; the condition requiring the OFO; the conduct or actions required to remedy the operating condition requiring the issuance of the OFO; and any other terms the Company may reasonably require to ensure the effectiveness of the OFO.
- 14.4.4** Requirements. A OFO may require a 3rd Party Supplier to deliver for Customer use a specified quantity of Gas to a designated point of receipt. The specified quantity will be based on each Customer's expected usage, and will be between zero and the Customer's Maximum Daily Quantity.
- 14.4.5** Penalties. Failure to comply with a OFO will result in the application of both Usage Imbalance and Delivery Imbalance charges specified in Usage Balancing Service, Gas Rate No. A3, or Non-Performance Charges, Gas Rate No. A1, for all Gas volumes delivered in variance from the quantity ordered by the Company.
- 14.5** Customer Billing and Payment. Bills will be issued monthly by the Company, for both Gas Delivery and Gas Supply Services. Charges for Administrative Services provided to Customers will be provided in separate monthly bills issued by the Company. Bills are payable to the office of the Company or to an authorized agent within seventeen (17) days from the date mailed. When the seventeenth (17th) day falls on Sunday or a legal holiday, the seventeen-day period shall be considered to end with the next business day.
- 14.5.1** Customers returning to Company Gas Supply Service may do so annually, with notice to Company, from January 1 through February 28, and becoming effective April 1, may be required to pay a deposit pursuant to Rule 4.
- 14.5.2** The Automatic Bank Deduction Plan shall be a payment plan whereby the billed amount is deducted each Month from the Customer's checking account by the Customer's authorized financial institution. The Company shall continue to provide to the Customer a Monthly bill containing all appropriate charges for Gas Delivery and/or Gas Supply Services.

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- 14.6 Liability. The Company shall not be deemed to be in control and possession of 3rd Party Supplier or Customer Gas until such Gas has been delivered to the Company at the City Gate. Gas shall be and shall remain the property of the Customer while being delivered by the Company. The Customer shall be responsible for maintaining all insurance it deems necessary to protect any property interests in such Gas, during and after receipt by Company.
- 14.7 Supplier Billing and Payment. Charges for all Administrative Services provided to 3rd Party Suppliers will be billed Monthly. Bills are payable to the office of the Company or to an authorized agent within seventeen (17) days from the date mailed. When the seventeenth (17th) day falls on Sunday or a legal holiday, the seventeen-day period shall be considered to end with the next business day. A 3rd Party Supplier not remitting payment within thirty (30) days will be subject to late payment charges of 10%. Any 3rd Party Supplier not remitting payment within sixty (60) days will be in default and may be subject to disqualification for provision of gas supply services to Customers.

15. SUPPLIER ACCESS

15.1 BUSINESS REGISTRATION/OWNERSHIP AFFILIATIONS

- 15.1.1 Any person seeking to become a 3rd Party Supplier (referred to as "Supplier Applicant" for purposes of Rule 15) must file an application containing the following information:
- a. Supplier Applicant's name, federal tax identification number, business address, telephone number, facsimile number, and e-mail address;
 - b. Supplier Applicant's ownership structure, including parent, subsidiaries and affiliated companies; and,
 - c. The names, addresses and telephone numbers of two (2) financial institution credit references, and two (2) trade credit references, along with a brief description of the relationship and high credit amount (in the most recent twelve (12) Months) associated with each relationship.
- 15.1.2 Application must be accompanied by:
- a. Audited financial statements (balance sheets, income statements, and cash flow statements) of the Applicant for the last two (2) years;

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- b. Proof of creditworthiness satisfactory to Company to protect against damages resulting from the Supplier Applicant's failure to deliver Gas to Customers and to assure payment of any charges for any such failure, which may include at Company's option an irrevocable letter of credit or financial guaranty from the Supplier Applicant in the amount of \$250,000, or two (2) times the value of the highest monthly Gas usage of the Supplier Applicant's aggregated Customers, whichever is greater. The Company may request that qualified 3rd Party Suppliers increase the level of the letter of credit or financial guaranty should the reported value of the 3rd Party Suppliers' aggregated Customers' gas usage increase by greater than 25%;
- c. A copy of the Supplier Applicant's most recent Dun & Bradstreet "Comprehensive Report," and
- d. An application fee of \$1,000.

15.1.3 Company shall have sole discretion to determine creditworthiness based on the above criteria, but will not deny creditworthiness without reasonable cause.

15.2 3rd PARTY SUPPLIER AGREEMENT WITH COMPANY

15.2.1 Upon approval of the 3rd Party Supplier's application, the 3rd Party Supplier agrees to deliver Gas, on behalf of 3rd Party Supplier Customers in accordance with, and to abide by, the Company's requirements and procedures for supplying Gas to Customers contained herein.

15.2.2 If 3rd Party Supplier fails to deliver Gas in accordance with its Customer's requirements for such service, Company shall, if necessary, provide Gas on a temporary basis to the affected Customer(s) and shall bill the 3rd Party Supplier the Non-Performance Charges as reflected on Gas Rate No. A1.

15.3 CUSTOMER PROTECTION - FAIR MARKETING PRACTICES

15.3.1 3rd Party Suppliers shall refrain from engaging in communications or practices with Customers that are discriminatory, predatory, fraudulent, deceptive or misleading.

15.3.2 3rd Party Suppliers shall act in good faith to assist Customers requesting to be switched to alternative 3rd Party Suppliers, subject to the applicable terms of the agreement between the 3rd Party Supplier and the Customer.

15.3.3 A 3rd Party Supplier shall not purport to enroll a Customer without a valid, written agreement signed by the Customer.

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15.4 CUSTOMER PROTECTION – CUSTOMER AGREEMENTS

15.4.1 Unless otherwise agreed to by the Customer, 3rd Party Suppliers shall include in the agreement between the 3rd Party Supplier and Customer, the following terms:

- a. A description of the Customer’s rights, obligations and responsibilities;
- b. The term of the agreement;
- c. A detailed description of all charges for which the Customer is responsible;
- d. A clear and concise explanation of how the agreement may be terminated, renewed or extended;
- e. An assurance that the 3rd Party Supplier will provide thirty (30) days written notice to the Customer before ceasing to deliver Gas supply to the Company on the Customer’s behalf pursuant to Rule 15.6.1 or 15.6.2;
- f. A requirement that the 3rd Party Supplier provide sixty (60) days written notice to the Customer before automatically renewing the Customer’s agreement;
- g. A description of the 3rd Party Supplier’s dispute resolution process.

15.5 CUSTOMER PROTECTION - RELIABILITY AND DELIVERABILITY PRACTICES

15.5.1 3rd Party Suppliers shall maintain sufficient delivery capability and supply, including backup supply if necessary, to meet the Customer’s requirements, as established in the 3rd Party Suppliers’ supply agreement with the Customers.

15.5.2 3rd Party Suppliers shall comply with the approved Company Gas Rates.

15.6 CUSTOMER PROTECTION - DISCONTINUANCE OF SERVICE

15.6.1 Unless otherwise agreed to by the Company and the Customer, 3rd Party Suppliers shall provide no less than thirty (30) days prior written notice to the Customer and the Company of the termination of a gas supply agreement.

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- 15.6.2** Unless otherwise agreed to by the Company and the Customer, 3rd Party Suppliers may cease to deliver gas supply to the Company on behalf of a Customer after providing thirty (30) days written notice to the Customer and the Company for any one of the following reasons:
- a. A violation of the agreement between the 3rd Party Supplier and a Customer or any failure to comply with applicable codes, rules or regulations regarding gas service.
 - b. Nonpayment of a delinquent bill.

15.7 PENALTIES

- 15.7.1** A 3rd Party Supplier's right to contract with Customers with facilities located within the area served by the Company may be terminated if the Indiana Utility Regulatory Commission or the Company finds that any 3rd Party Supplier has engaged in fraudulent or misleading communications or practices with respect to its dealing with Customers.
- 15.7.2** A 3rd Party Supplier's right to contract with Customers also may be terminated if the 3rd Party Supplier fails to remit payment for current charges for more than 60 days. Company may draw on the 3rd Party Supplier's letter of credit or enforce the financial guaranty to recover unpaid charges to the Company.
- 15.7.3** Should a 3rd Party Supplier's right to contract with Customers be terminated, any affected Customers automatically will be provided Gas Supply Service under Gas Rate No. S1 – Variable - Rate Gas Supply Service, unless Customer otherwise makes arrangements with another 3rd Party Supplier.

15.8 CUSTOMER INFORMATION

- 15.8.1** In the absence of the express consent by a Customer, 3rd Party Suppliers shall not resell or otherwise collect for distribution any information regarding that Customer with facilities located within the area served by the Company.

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GAS RATE NO. D20

RESIDENTIAL DELIVERY & SUPPLY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for residential domestic and residential space heating purposes by a Customer through one Meter supplying a single Premise, with no more than four (4) individual units.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D20, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

~~\$11.83~~16.76 per Meter per Month

DELIVERY CHARGE:

~~\$0.3590~~.5085 per Therm for the first 120 Therms delivered each Month

~~\$0.2245~~.3179 per Therm for the next 380 Therms delivered each Month

~~\$0.2082~~.2949 per Therm for all usage over 500 Therms delivered each Month

In addition, the Normal Temperature Adjustment from Appendix D, Energy Efficiency Adjustment from Appendix E, and Regulatory Asset Amortization from Appendix F shall apply to all Therms delivered.

GAS SUPPLY CHARGE:

The currently applicable charge for all Gas supplied under this Gas Rate No. D20 is identified on Variable-Rate Gas Supply Service under Gas Rate No. S1.

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GAS RATE NO. D30

INDUSTRIAL DELIVERY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for year-round industrial processing and incidental general purposes for a single Customer through one Meter supplying a single Premise. This rate is not available for industrial gas loads which are predominately space heating in character.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D30, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

~~\$109.18~~152.20 per Meter per Month

The total Customer Charge will be the sum of all applicable per Meter charges.

DELIVERY CHARGE:

~~\$0.3869~~.5393 per Therm for the first 500 Therms delivered each Month

~~\$0.1834~~.2557 per Therm for all usage over 500 Therms delivered each Month

Automated Meter Reading Service charges apply, in accordance with Gas Rate No. A1

GAS SUPPLY:

This rate schedule and the above-stated charges or adjustments do not provide for a supply of Gas. Gas Supply is available from the Company through Variable-Rate Gas Supply Service, under Gas Rate No. S1.

When eligible under the Transportation Program, Customers may also choose to purchase gas supply from a 3rd Party Supplier.

Customers choosing not to make a gas supply selection, either from the Company or from a 3rd Party Supplier, will receive Variable-Rate Supply Service under Gas Rate No. S1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~**

Effective: ~~July 1, 2022~~

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Gas Rate No. D30 – Industrial Delivery Service (cont'd)

GAS SUPPLY FROM 3RD PARTY SUPPLIERS:

Customers may, when eligible under the Transportation Program, choose a 3rd Party Supplier to furnish a supply of Gas in accordance with the Company's requirements. It is the Customer's responsibility to ensure that the 3rd Party Supplier delivers the directed proportion of gas supplies at delivery points designated by the Company.

The Company also reserves the right to bill the Customer at appropriate Gas Supply Service rates for Gas consumed in excess of Gas Supply Deliveries, following cessation of any agreement with a 3rd Party Supplier.

Following expiration of their contracts with 3rd Party Suppliers, and with appropriate notice, as described in the accompanying Terms and Conditions for Gas Service, Customers may choose to purchase gas supply from the Company under Gas Rate No. S1, with the Company's approval.

Customers who switch from Company Gas Supply Service, switch 3rd Party Suppliers, or return to Company Gas Supply Service will be subject to Switching Charges, under Gas Rate No. A1.

GAS IMBALANCE PROVISIONS:

Delivery Imbalances for Supplier Groups, arising from differences in the level of Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries to the Company's gas system, will be monitored on a daily basis and accumulated monthly for all Customers of a 3rd Party Supplier, in a Supplier Group. Charges for all Delivery Imbalances will be billed, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

Usage Imbalances for Supplier Groups, arising from differences in the level of accumulated Daily Gas Supply Deliveries compared to the level of Gas consumed by Customers in the Supplier Group, will be monitored, combined and netted, on a monthly basis. Unless an Operational Flow Order is issued, all monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Usage Balancing Service, under Gas Rate No. A3. In the event of an Operational Flow Order, monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

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Original Page No. 101B

Gas Rate No. D30 – Industrial Delivery Service (cont'd)

SUPPLY OF LAST RESORT:

If the 3rd Party Supplier defaults, (as indicated by its failure to nominate and/or deliver gas supplies for three consecutive days) beginning with the fourth day following default, Customers who have contracted for gas supply services from 3rd Party Suppliers, will have access to Supply of Last Resort Service from the Company, under Gas Rate No. S2 if available. Supply of Last Resort Service, if available, will be provided until the first day of the Customer's next billing cycle, at which time Variable Rate Gas Supply Service, under Gas Rate No. S1, will apply for a minimum of one billing cycle, subject to the Company's discretion. If Customers do not have Automated Meter Reading devices, usage applicable to Supply of Last Resort Service will be prorated. A Switching Charge will be assessed, pursuant to Gas Rate No. A1, on the first day of the next billing cycle.

NOMINATIONS:

3rd Party Suppliers of Customers in a Supplier Group, will be required to provide an estimate of Daily Gas Supply Nominations for the following Month to the Company by the required date, as stated in the Terms and Conditions for Gas Service, prior to the beginning of the Month. 3rd Party Suppliers of Customers in a Supplier Group also will be required to provide Daily Gas Supply Nominations to the Company, as stated in the Terms and Conditions for Gas Service. The Company retains the right to refuse Daily Gas Supply Nominations that vary significantly from the estimated daily nomination previously provided to the Company.

NON-ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue a Non-Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If a Non-Economic OFO is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Non-Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Non-Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue an Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If an Economic Operational Flow Order is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~**

Effective: ~~May 1, 2017~~

**Citizens Gas of Westfield
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Original Page No. 101C

Gas Rate No. D30 – Industrial Delivery Service (cont'd)

UNACCOUNTED-FOR GAS:

The Company will retain the allowance for Unaccounted-For Gas of the volumes tendered for delivery to the Customer for Company Use Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2.

CURTAILMENT:

Service under this rate schedule, may be curtailed, as described in Terms and Conditions for Gas Service. If a Curtailment is declared, the Company will notify Customers, and 3rd Party Suppliers, as soon as practical, but not less than 30 minutes prior to the effective time. Customers may be directed to restrict their Gas consumption on an hourly or daily basis. Customers who do not comply with the Company's request may be subject to Non-Performance Charges, under Gas Rate No. A1, for all Gas taken in excess of the Company's order.

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~~First Revised Page No. 102~~
~~Superseding Original Page No. 102~~

GAS RATE NO. D40

COMMERCIAL DELIVERY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for cooking and/or water heating, and/or other commercial use by a single Customer through one Meter supplying a single Premise.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D40, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

~~\$36.48~~50.56 per Meter per Month

The total Customer Charge will be the sum of all applicable per Meter charges.

DELIVERY CHARGE:

~~\$0.2940~~.4074 per Therm for the first 120 Therms delivered each Month

~~\$0.2132~~.2955 per Therm for the next 380 Therms delivered each Month

~~\$0.2020~~.2800 per Therm for all usage over 500 Therms delivered each Month

In addition, the applicable Normal Temperature Adjustment from Appendix D, Energy Efficiency Adjustment from Appendix E, and Regulatory Asset Amortization from Appendix F shall apply to all Therms delivered.

Automated Meter Reading Service charges apply, in accordance with Gas Rate No. A1.

Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~

Effective: ~~July 1, 2022~~

**Citizens Gas of Westfield
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Original Page No. 102A

Gas Rate No. D40 – Commercial Delivery Service (cont'd)

GAS SUPPLY:

This rate schedule and the above-stated charges or adjustments do not provide for a supply of Gas. Gas supply is available from the Company through Variable-Rate Gas Supply Service, under Gas Rate No. S1.

When eligible under the Transportation Program, Customers may also choose to purchase gas supply from a 3rd Party Supplier.

Customers choosing not to make a gas supply selection, either from the Company or from a 3rd Party Supplier, will receive Variable-Rate Supply Service under Gas Rate No. S1.

GAS SUPPLY FROM 3RD PARTY SUPPLIERS:

Customers may, when eligible under the Transportation Program, choose a 3rd Party Supplier to furnish a supply of Gas in accordance with the Company's requirements. It is the Customer's responsibility to ensure that the 3rd Party Supplier delivers the directed proportion of gas supplies at delivery points designated by the Company.

The Company also reserves the right to bill the Customer at appropriate Gas Supply Service rates for Gas consumed in excess of Gas Supply Deliveries, following cessation of any agreement with a 3rd Party Supplier.

Following expiration of their contracts with 3rd Party Suppliers, and with appropriate notice, as described in the accompanying Terms and Conditions for Gas Service, Customers may choose to purchase gas supply from the Company under Gas Rate No. S1, with the Company's approval.

Customers who switch from Company Gas Supply Service, switch 3rd Party Suppliers, or return to Company Gas Supply Service will be subject to Switching Charges, under Gas Rate No. A1.

GAS IMBALANCE PROVISIONS:

Delivery Imbalances for Supplier Groups, arising from differences in the level of Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries to the Company's gas system, will be monitored on a daily basis and accumulated monthly for all Customers of a 3rd Party Supplier, in a Supplier Group. Charges for all Delivery Imbalances will be billed, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~**

Effective: ~~May 1, 2017~~

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Original Page No. 102B

Gas Rate No. D40 – Commercial Delivery Service (cont'd)

Usage Imbalances for Supplier Groups, arising from differences in the level of accumulated Daily Gas Supply Deliveries compared to the level of Gas consumed by Customers in the Supplier Group, will be monitored, combined and netted, on a monthly basis. Unless an Operational Flow Order is issued, all monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Usage Balancing Service, under Gas Rate No. A3. In the event of an Operational Flow Order, monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

SUPPLY OF LAST RESORT:

If the 3rd Party Supplier defaults, (as indicated by its failure to nominate and/or deliver gas supplies for three consecutive days) beginning with the fourth day following default, Customers who have contracted for gas supply services from 3rd Party Suppliers, will have access to Supply of Last Resort Service from the Company, under Gas Rate No. S2 if available. Supply of Last Resort Service, if available, will be provided until the first day of the Customer's next billing cycle, at which time Variable Rate Gas Supply Service, under Gas Rate No. S1, will apply for a minimum of one billing cycle, subject to the Company's discretion. If Customers do not have Automated Meter Reading devices, usage applicable to Supply of Last Resort Service will be prorated. A Switching Charge will be assessed, pursuant to Gas Rate No. A1, on the first day of the next billing cycle.

NOMINATIONS:

3rd Party Suppliers of Customers in a Supplier Group, will be required to provide an estimate of Daily Gas Supply Nominations for the following Month to the Company by the required date, as stated in the Terms and Conditions for Gas Service, prior to the beginning of the Month. 3rd Party Suppliers of Customers in a Supplier Group also will be required to provide Daily Gas Supply Nominations to the Company, as stated in the Terms and Conditions for Gas Service. The Company retains the right to refuse Daily Gas Supply Nominations that vary significantly from the estimated daily nomination previously provided to the Company.

NON-ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue a Non-Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If a Non-Economic OFO is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Non-Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Non-Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~**

Effective: ~~May 1, 2017~~

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Gas Rate No. D40 – Commercial Delivery Service (cont'd)

ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue an Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If an Economic Operational Flow Order is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

UNACCOUNTED-FOR GAS:

The Company will retain the allowance for Unaccounted-For Gas of the volumes tendered for delivery to the Customer for Company Use Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2.

CURTAILMENT:

Service under this rate schedule, may be curtailed, as described in Terms and Conditions for Gas Service. If a Curtailment is declared, the Company will notify Customers, and 3rd Party Suppliers, as soon as practical, but not less than 30 minutes prior to the effective time. Customers may be directed to restrict their Gas consumption on an hourly or daily basis. Customers who do not comply with the Company's request may be subject to Non-Performance Charges, under Gas Rate No. A1, for all Gas taken in excess of the Company's order.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~**

Effective: ~~May 1, 2017~~

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~~First Revised Page No. 103~~
~~Superseding Original Page No. 103~~

GAS RATE NO. D50

LARGE VOLUME INTERRUPTIBLE DELIVERY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for space heating and other gas service for a single Customer using in excess of 50,000 dekatherms (dths) per year through one Meter supplying a single Premise. A Customer served under this tariff is required at all times to have alternate fuel capabilities. Equipment must be maintained in operating condition on Customer's Premises to ensure the alternate fuel capability is available during the Curtailment period. From time to time, the Company shall have the right to observe the equipment on Customer's Premises to verify it is in good operating condition and that an inventory of alternate fuels is adequately maintained.

The Company may require, at its sole discretion, that Customers on this Gas Rate No. D50 have Automated Meter Reading Service, provided by the Company through Gas Rate No. A1.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D50, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

~~\$1,142.341,442.69~~ per Meter per Month

The total Customer Charge will be the sum of all applicable per Meter charges.

DELIVERY CHARGE:

~~\$0.1602.2023~~ per Therm delivered each Month

Automated Meter Reading Service charges apply, in accordance with Gas Rate No. A1.

GAS SUPPLY CHARGE:

This rate schedule and the above-stated charges or adjustments do not provide for a supply of Gas. Gas Supply is available from the Company through Variable-Rate Gas Supply Service, under Gas Rate No. S1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~**

Effective: ~~July 1, 2022~~

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Original Page No. 103A

Gas Rate No. D50 – Large Volume Interruptible Delivery Service (cont'd)

When eligible under the Transportation Program, Customers may also choose to purchase gas supply from a 3rd Party Supplier.

Customers choosing not to make a gas supply selection, either from the Company or from a 3rd Party Supplier, will receive Variable-Rate Supply Service under Gas Rate No. S1.

GAS SUPPLY FROM 3RD PARTY SUPPLIERS:

Customers may, when eligible under the Transportation Program, choose a 3rd Party Supplier to furnish a supply of Gas in accordance with the Company's requirements. It is the Customer's responsibility to ensure that the 3rd Party Supplier delivers the directed proportion of gas supplies at delivery points designated by the Company.

The Company also reserves the right to bill the Customer at appropriate Gas Supply Service rates for Gas consumed in excess of Gas Supply Deliveries, following cessation of any agreement with a 3rd Party Supplier.

Following expiration of their contracts with 3rd Party Suppliers, and with appropriate notice, as described in the accompanying Terms and Conditions for Gas Service, Customers may choose to purchase gas supply from the Company under Gas Rate No. S1, with the Company's approval.

Customers who switch from Company Gas Supply Service, switch 3rd Party Suppliers, or return to Company Gas Supply Service will be subject to Switching Charges, under Gas Rate No. A1.

GAS IMBALANCE PROVISIONS:

Delivery Imbalances for Supplier Groups, arising from differences in the level of Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries to the Company's gas system, will be monitored on a daily basis and accumulated monthly for all Customers of a 3rd Party Supplier, in a Supplier Group. Charges for all Delivery Imbalances will be billed, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

Usage Imbalances for Supplier Groups, arising from differences in the level of accumulated Daily Gas Supply Deliveries compared to the level of Gas consumed by Customers in the Supplier Group, will be monitored, combined and netted, on a monthly basis. Unless an Operational Flow Order is issued, all monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Usage Balancing Service, under Gas Rate No. A3.

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Gas Rate No. D50 – Large Volume Interruptible Delivery Service (cont'd)

In the event of an Operational Flow Order, monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

SUPPLY OF LAST RESORT:

If the 3rd Party Supplier defaults, (as indicated by its failure to nominate and/or deliver gas supplies for three consecutive days) beginning with the fourth day following default, Customers who have contracted for gas supply services from 3rd Party Suppliers, will have access to Supply of Last Resort Service from the Company, under Gas Rate No. S2 if available. Supply of Last Resort Service, if available, will be provided until the first day of the Customer's next billing cycle, at which time Variable Rate Gas Supply Service, under Gas Rate No. S1, will apply for a minimum of one billing cycle, subject to the Company's discretion. If Customers do not have Automated Meter Reading devices, usage applicable to Supply of Last Resort Service will be prorated. A Switching Charge will be assessed, pursuant to Gas Rate No. A1, on the first day of the next billing cycle.

NOMINATIONS:

3rd Party Suppliers of Customers in a Supplier Group, will be required to provide an estimate of Daily Gas Supply Nominations for the following Month to the Company by the required date, as stated in the Terms and Conditions for Gas Service, prior to the beginning of the Month. 3rd Party Suppliers of Customers in a Supplier Group also will be required to provide Daily Gas Supply Nominations to the Company, as stated in the Terms and Conditions for Gas Service. The Company retains the right to refuse Daily Gas Supply Nominations that vary significantly from the estimated daily nomination previously provided to the Company.

NON-ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue a Non-Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If a Non-Economic OFO is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Non-Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Non-Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

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Gas Rate No. D50 – Large Volume Interruptible Delivery Service (cont'd)

ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue an Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If an Economic Operational Flow Order is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

UNACCOUNTED-FOR GAS:

The Company will retain the allowance for Unaccounted-For Gas of the volumes tendered for delivery to the Customer for Company Use Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2.

CURTAILMENT:

Service under this rate schedule, may be curtailed, as described in Terms and Conditions for Gas Service. If a Curtailment is declared, the Company will notify Customers, and 3rd Party Suppliers, as soon as practical, but not less than 30 minutes prior to the effective time. Customers may be directed to restrict their Gas consumption on an hourly or daily basis. Customers who do not comply with the Company's request may be subject to Non-Performance Charges, under Gas Rate No. A1, for all Gas taken in excess of the Company's order.

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GAS RATE NO. A1

MISCELLANEOUS CHARGES

AUTOMATED METER READING SERVICE:

The Company will provide Automated Meter Reading Service to 3rd Party Suppliers or to applicable Customers that have requested or are required to have Automated Meter Reading Service. The Automated Meter Reading Service includes installation of an Automated Meter Reading device and access to Meter reads. The following charge for Automated Meter Reading Service will be billed to applicable Customers or 3rd Party Suppliers:

\$64 per Month for each Meter transmitting daily Meter readings

NON-PERFORMANCE CHARGE:

The Company shall charge monthly, a 3rd Party Supplier or applicable Customers, for any volumes ~~associated with Customers receiving Gas Delivery Service under Gas Rate Nos. D30, D40 and D50~~ that are considered daily Delivery Imbalances, ~~or~~ unauthorized usage during a Curtailment period, or any usage during the first three (3) days of 3rd Party Supplier default. Charges are as follows:

The applicable gas supply charges or credits from Appendix B, plus ~~\$6.00~~ per Therm.

WAIVER OF CHARGE:

In its reasonable discretion, on a case-by-case basis, the Company may waive all or part of any Non-Performance Charge assessable to a Customer pursuant to this Gas Rate No. A1, provided, however, that the waiver of such Non-Performance Charge shall be exercised on a non-discriminating basis.

BILLING:

Non-Performance Charges will be calculated and billed at Month end to the applicable 3rd Party Supplier or applicable Customer. ~~Company will purchase amounts from a 3rd Party Supplier that are not offset by other charges.~~

Current rates effective pursuant to
I.U.R.C. Order in Cause No. **44731**

Effective: **May 1, 2017**

Citizens Gas of Westfield
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Original Page No. 200A

Gas Rate No. A1 – Miscellaneous Charges (cont'd)

USAGE INFORMATION CHARGE:

The Company shall provide summaries of up to 24 months of Customer's usage by Meter to Customers, and/or 3rd Party Suppliers with the Customer's approval. The information will be provided to 3rd Party Suppliers for the sole purpose of arranging to provide gas supply services. The ~~following~~following charges for those summaries will be billed to requesting 3rd Party Suppliers or Customers, per Meter.

\$25 per Customer usage summary, per Meter.

SWITCHING CHARGE:

The Company shall bill a Customer for switching from Company Gas Supply Service, for any changes in the 3rd Party Supplier selected, or for returning to Company Gas Supply Service.

\$25 per switch

The changes described above may occur only on the first day of the Customer's billing cycle or as otherwise specified by Company.

Current rates effective pursuant to
I.U.R.C. Order in Cause No. **44731**

Effective: **May 1, 2017**

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~~Fifth Revised Page No. 201~~
~~Superseding Fourth Revised Original Page No. 201~~

GAS RATE NO. A2

UNACCOUNTED-FOR GAS

APPLICABILITY:

This rate schedule is applicable to 3rd Party Suppliers of a Supplier Group in accordance with the Company's requirements.

DESCRIPTION:

1.18% of the quantities received by the Company from 3rd Party Suppliers of a Supplier Group at a point of receipt on the Company's distribution system shall be retained by the Company to compensate for Unaccounted-For Gas. The Unaccounted-For Gas percentage stated above shall be reviewed and adjusted annually by the Company, through updating of this Gas Rate after approval by the Indiana Utility Regulatory Commission, to reflect any changes in the system Unaccounted-For Gas percentage.

Current rates effective pursuant to
I.U.R.C. Order in Cause No. **44731**

Effective: **January 1, 2022**

Exhibit B

Citizens Gas of Westfield
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GAS RATE NO. A3

USAGE BALANCING SERVICE

APPLICABILITY:

The following provisions shall apply to 3rd Party Suppliers providing gas supply services to a Supplier Group of Customers in accordance with the Company's requirements.

USAGE IMBALANCES:

The Company shall cash out monthly a 3rd Party Supplier with positive or negative monthly net Usage Imbalances associated with a Supplier Group of Customers receiving Gas Delivery Service under Gas Rate Nos. D30, D40 and D50.

Negative monthly net Usage Imbalances reflect situations where a Supplier Group of Customers consumed greater volumes of Gas than accumulated Daily Gas Supply Deliveries for the Month.

Positive monthly net Usage Imbalances reflect situations where a Supplier Group of Customers consumed lesser volumes of Gas than accumulated Daily Gas Supply Deliveries for the Month.

~~In the event an Operational Flow Order is issued, all Usage Imbalances will be billed in accordance with Rate No. A1 Non-Performance Charges. In all Non-Operational Flow Order periods, any net monthly Usage Imbalances will be administered in the following manner:~~

MONTHLY CASH-OUT:

1. Cash-out charges for net monthly negative Usage Imbalances are as follows (charges posted to bill):

100% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than 0% up to and including 210%.

110% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than 210% up to and including 250%.

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Gas Rate No. A3 – Usage Balancing Service – (cont'd)

120% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than ~~250~~% up to and including 30%.

140% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than 30%.

2. Cash-out credits for net monthly positive Usage Imbalances are as follows (Company will purchase amounts from a 3rd Party Supplier that are not offset by other charges.):

100% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than 0% up to and including ~~210~~%.

90% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than ~~210~~% up to and including ~~250~~%.

80% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than ~~250~~% up to and including 30%.

60% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than 30%.

BILLING:

Charges and credits for Usage Balancing Service will be calculated monthly and billed at Month end to the applicable 3rd Party Supplier or as otherwise applicable to a Customer. Company will purchase amounts from a 3rd Party Supplier that are not offset by other charges.

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GAS RATE NO. A4

SUPPLY ADMINISTRATION SERVICE

APPLICABILITY:

This rate is applicable to 3rd Party Suppliers providing gas supply services to Customers in accordance with the Company's requirements.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. A4, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

APPLICATION:

3rd Party Suppliers are required to apply for approval to provide gas supply services to Customers. ~~Only entities listed as approved bidders on CMS Panhandle Eastern Pipe Line Company or their successors are eligible to apply.~~ Applications must be accompanied by a nonrefundable \$1,000 application fee.

SUPPLIER APPLICATIONS:

All 3rd Party Suppliers approved to provide gas supply service to Customers must submit a 3rd Party Supplier Application to Company and comply with Supplier Access Requirements, as defined in the Terms and Conditions for Gas Service. 3rd Party Suppliers are required to comply with all requirements of Gas Delivery Service under Gas Rate Nos. D30, D40 and D50.

ADMINISTRATIVE SERVICE FEES:

The Company shall bill 3rd Party Suppliers the following charges for Supply Administration Services which support Customer-specific supply transactions. Those services include, but are not limited to, nominations, confirmations, scheduling, daily requirements forecasting, imbalance administration, supplier compliance and contract administration. The charges reflect the character of the Customer accounts, and participation in Supplier Groups. Charges to 3rd Party Suppliers include:

\$100 per Month per Supplier Group plus \$5 per Month per Single Account electing Gas Delivery Service

Current rates effective pursuant to
I.U.R.C. Order Cause No. ~~44731~~

Effective: ~~May 1, 2017~~

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Gas Rate No. A4 – Supply Administration Service – (cont'd)

BILLING

Charges are billed to 3rd Party Suppliers at Month end.

**Current rates effective pursuant to
I.U.R.C. Order Cause No. ~~44731~~**

Effective: ~~May 1, 2017~~

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~~One Hundred Seventh Revised Page No. 300~~
~~Superseding One Hundred Sixth Revised Original Page No. 300~~

APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after August 1, 2022.

Gas Supply Charge: \$ Per Therm

Gas Rate D20	Gas Supply Charge	\$1.0130
Gas Rate D30	Gas Supply Charge	\$1.0130
Gas Rate D40	Gas Supply Charge	\$1.0130
Gas Rate D50	Gas Supply Charge	\$1.0130

For Illustrative Purposes Only

Current rates effective pursuant to
I.U.R.C. Order in Cause No. **44731**

Effective: **August 1, 2022**

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~~One Hundred Forty-Fourth Revised Page No. 301~~
~~Superseding One Hundred Forty-Third Revised Original Page No.~~
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APPENDIX B

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company’s Gas Supply services for the month of March 2022.

**1. Gas Rate No. A3 Usage Balancing Service —~~Gas Rate No. A1 Non-Performance Charges—~~
~~Non-OFO Period~~ (Negative Imbalance): \$ Per Therm**

(The Gas Supply Charge is equal to the capacity cost, plus the higher of: (1) the month’s average commodity cost per Therm for Commercial, Industrial, and Large Volume customers, ~~or~~ (2) the first of the month index price of Panhandle adjusted for appropriate fuel, transportation, and basis, or (3) the average daily index price of Panhandle adjusted for appropriate fuel, transportation, and basis.)

Gas Supply Charge - Negative Imbalance \$0.7537627

**2. Gas Rate No. A3 Usage Balancing Service —~~Gas Rate No. A1 Non-Performance Charges—~~
~~Non-OFO Period~~ (Positive Imbalance): \$ Per Therm**

(The Gas Supply Charge is equal to the lower of: (1) the month’s average commodity cost per Therm for Commercial, Industrial, and Large Volume customers, ~~or~~ (2) the first of the month index price of Panhandle adjusted for appropriate fuel, transportation, and basis, or (3) the average daily index price of Panhandle adjusted for appropriate fuel, transportation, and basis.)

Gas Supply Charge - Positive Imbalance (\$0.3985)

**3. Gas Rate No. A1 Non-Performance Charges —~~Economic OFO, Non-Economic OFO, Delivery Imbalances (Negative Imbalance), Interruption or Curtailment Periods—~~
~~Gas Rate No. S2 Supply of Last Resort~~ (Negative Imbalance): \$ Per Therm**

(The Gas Supply Charge is equal to the capacity cost, plus the higher of: (1) the first of the month index price of Panhandle adjusted for appropriate fuel, transportation, and basis, or (2) the daily index price of Panhandle adjusted for appropriate fuel, transportation, and basis.)

Day 1	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 2	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 3	Capacity	\$0.3101	Commodity	\$0.4457	Gas Supply Charge	\$0.7558
Day 4	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537

For Illustrative Purposes Only

Current rates effective pursuant to
I.U.R.C. Order in Cause No. 44731

Effective: **March 1, 2022**

Westfield Gas, LLC
2020 North Meridian Street
Indianapolis, Indiana 46202
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301

Day 5	Capacity	\$0.3101	Commodity	\$0.4560	Gas Supply Charge	\$0.7661
Day 6	Capacity	\$0.3101	Commodity	\$0.4560	Gas Supply Charge	\$0.7661
Day 7	Capacity	\$0.3101	Commodity	\$0.4560	Gas Supply Charge	\$0.7661

Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~

Effective: ~~March 1, 2022~~

Westfield Gas, LLC
2020 North Meridian Street
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~~One Hundred Thirty-First Revised Page No. 301A~~
~~Superseding One Hundred Thirtieth Revised Original Page No. 301A~~

APPENDIX B – CURRENT GAS SUPPLY CHARGES (Cont'd)

~~Gas Rate No. A1 Non-Performance Charges – Economic OFO, Non-Economic OFO, Interruption, or Curtailment Periods (Negative Imbalance): \$ Per Therm~~

Day 8	Capacity	\$0.3101	Commodity	\$0.4756	Gas Supply Charge	\$0.7857
Day 9	Capacity	\$0.3101	Commodity	\$0.4550	Gas Supply Charge	\$0.7651
Day 10	Capacity	\$0.3101	Commodity	\$0.4467	Gas Supply Charge	\$0.7568
Day 11	Capacity	\$0.3101	Commodity	\$0.4580	Gas Supply Charge	\$0.7681
Day 12	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 13	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 14	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 15	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 16	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 17	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 18	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 19	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 20	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 21	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 22	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 23	Capacity	\$0.3101	Commodity	\$0.4519	Gas Supply Charge	\$0.7620
Day 24	Capacity	\$0.3101	Commodity	\$0.4751	Gas Supply Charge	\$0.7852
Day 25	Capacity	\$0.3101	Commodity	\$0.4730	Gas Supply Charge	\$0.7831
Day 26	Capacity	\$0.3101	Commodity	\$0.5111	Gas Supply Charge	\$0.8212
Day 27	Capacity	\$0.3101	Commodity	\$0.5111	Gas Supply Charge	\$0.8212
Day 28	Capacity	\$0.3101	Commodity	\$0.5111	Gas Supply Charge	\$0.8212
Day 29	Capacity	\$0.3101	Commodity	\$0.5018	Gas Supply Charge	\$0.8119
Day 30	Capacity	\$0.3101	Commodity	\$0.4879	Gas Supply Charge	\$0.7980
Day 31	Capacity	\$0.3101	Commodity	\$0.5116	Gas Supply Charge	\$0.8217

For Illustrative Purposes Only

Current rates effective pursuant to
I.U.R.C. Order in Cause No. **44731**

Effective: **March 1, 2022**

Westfield Gas, LLC
2020 North Meridian Street
Indianapolis, Indiana 46202

~~One Hundred Thirty-First Revised Page No. 301B~~
~~Superseding One Hundred Thirtieth Revised Original Page No. 301B~~

APPENDIX B – CURRENT GAS SUPPLY CHARGES (Cont'd)

~~4. Gas Rate No. A1 Non-Performance Charges – Economic OFO, Non-Economic OFO, Interruption, or Curtailment Periods (Positive Imbalance): \$ Per Therm~~

~~(The Gas Supply Charge is equal to the lower of: (1) the first of the month index price of Panhandle adjusted for appropriate fuel, transportation, and basis, or (2) the daily index price of Panhandle adjusted for appropriate fuel, transportation, and basis.)~~

Day 1	Gas Supply Charge	\$0.3869)
Day 2	Gas Supply Charge	\$0.4132)
Day 3	Gas Supply Charge	\$0.4436)
Day 4	Gas Supply Charge	\$0.4282)
Day 5	Gas Supply Charge	\$0.4436)
Day 6	Gas Supply Charge	\$0.4436)
Day 7	Gas Supply Charge	\$0.4436)
Day 8	Gas Supply Charge	\$0.4436)
Day 9	Gas Supply Charge	\$0.4436)
Day 10	Gas Supply Charge	\$0.4436)
Day 11	Gas Supply Charge	\$0.4436)
Day 12	Gas Supply Charge	\$0.4436)
Day 13	Gas Supply Charge	\$0.4436)
Day 14	Gas Supply Charge	\$0.4436)
Day 15	Gas Supply Charge	\$0.4148)
Day 16	Gas Supply Charge	\$0.4008)
Day 17	Gas Supply Charge	\$0.4148)
Day 18	Gas Supply Charge	\$0.4436)
Day 19	Gas Supply Charge	\$0.4271)
Day 20	Gas Supply Charge	\$0.4271)
Day 21	Gas Supply Charge	\$0.4271)
Day 22	Gas Supply Charge	\$0.4163)
Day 23	Gas Supply Charge	\$0.4436)
Day 24	Gas Supply Charge	\$0.4436)
Day 25	Gas Supply Charge	\$0.4436)

Current rates effective pursuant to
I.U.R.C. Order in Cause No. 44731

Effective: **March 1, 2022**

Westfield Gas, LLC
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~~One Hundred Thirty-First Revised Page No. 301C~~
~~Superseding One Hundred Thirtieth Revised Original Page No. 301C~~

APPENDIX B – CURRENT GAS SUPPLY CHARGES (Cont'd)

~~Gas Rate No. A1 Non-Performance Charges—Economic OFO, Non-Economic OFO,
Interruption, or Curtailment Periods (Positive Imbalance): \$ Per Therm~~

Day 26	Gas Supply Charge	(\$0.4436)
Day 27	Gas Supply Charge	(\$0.4436)
Day 28	Gas Supply Charge	(\$0.4436)
Day 29	Gas Supply Charge	(\$0.4436)
Day 30	Gas Supply Charge	(\$0.4436)
Day 31	Gas Supply Charge	(\$0.4436)

Current rates effective pursuant to
I.U.R.C. Order Cause No. ~~44731~~

Effective: ~~March 1, 2022~~

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202

~~Second Revised Page No. 302~~
~~Superseding First Revised Original Page No. 302~~

APPENDIX C

NON-RECURRING CHARGES

APPLICABILITY:

Pursuant to the Terms and Conditions, listed below are charges applicable to all Customers in the Company's service area.

CHARGES:

Bad Check Charge (from Section 5.5.3)	\$11.00
Delinquent Account Trip Charge (from Section 5.5.2)	\$14.00
Reconnect Charge (from Sections 6.9 and 6.10)	\$44.00

Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~

Effective: ~~July 5, 2017~~

APPENDIX D

NORMAL TEMPERATURE ADJUSTMENT

The billed amount for each Rate D20 and D40 Customer shall be subject to a Normal Temperature Adjustment (“NTA”) for each bill rendered during the billing months of November through May inclusive.

The NTA adjusts each Customer’s Monthly billed amount to reverse the impact on margin recovery caused by non-normal temperatures during the billing period, as measured by actual heating degree day variations from normal heating degree days.

NTA COMPUTATION:

The NTA for each Customer’s monthly billing shall be computed as follows:

$$\text{NTA} = \text{NTA Therms} \times \text{NTA Margin}$$

NTA THERMS:

The NTA Therms usage for each Customer to which the NTA Margin shall be applied is computed as follows:

$$\text{NTA Therms} = \frac{[\text{Actual Therms} - \text{Base Load Therms}] \times [\text{Normal Degree Days} - \text{Actual Degree Days}]}{\text{Actual Degree Days}}$$

NTA MARGIN:

The NTA Margin for Rate D20 shall be the margin (i.e., non-gas cost) component of the second block of the Delivery Charge. The NTA Margin for Rate D40 shall be the margin (i.e., non-gas cost) component of the tail block Delivery Charge.

BASE LOAD THERMS:

Base Load Therms shall be the Customer’s average daily Therms usage for the previous summer months (July and August) multiplied by the number of days in the current billing period.

For Customers whose Base Load Therms cannot be accurately determined (e.g., new Customers without two months of summer usage history), estimated average daily Therms shall be used.

**Citizens Gas of Westfield
2020 N. Meridian Street
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Appendix D – Normal Temperature Adjustment (cont'd)

NORMAL AND ACTUAL DEGREE DAYS:

Normal Degree Days for each Customer's billing period shall be as set forth in the tables on the following pages.

Actual Degree Days for each customer's billing period shall be taken from the actual heating degree days reported each day by the National Weather Service.

Normal Degree Days and Actual Degree Days are based on Heating Degree Days as reported for Indianapolis, Indiana.

Citizens Gas of Westfield
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Appendix D – Normal Temperature Adjustment (cont'd)

**NORMAL DEGREE DAYS (NDD)
NON-LEAP YEAR**

Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD
Jul 1	00	Aug 22	00	Oct 13	940	Dec 4	2830	Jan 25	3737	Mar 18	2222	May 9	56
Jul 2	00	Aug 23	00	Oct 14	940	Dec 5	2930	Jan 26	3737	Mar 19	2222	May 10	56
Jul 3	00	Aug 24	00	Oct 15	1040	Dec 6	2934	Jan 27	3737	Mar 20	2124	May 11	55
Jul 4	00	Aug 25	00	Oct 16	1040	Dec 7	2934	Jan 28	3637	Mar 21	2124	May 12	55
Jul 5	00	Aug 26	00	Oct 17	1044	Dec 8	3034	Jan 29	3637	Mar 22	2124	May 13	55
Jul 6	00	Aug 27	00	Oct 18	1144	Dec 9	3032	Jan 30	3636	Mar 23	2020	May 14	55
Jul 7	00	Aug 28	00	Oct 19	1144	Dec 10	3032	Jan 31	3636	Mar 24	2020	May 15	45
Jul 8	00	Aug 29	00	Oct 20	1142	Dec 11	3132	Feb 1	3636	Mar 25	1949	May 16	44
Jul 9	00	Aug 30	00	Oct 21	1242	Dec 12	3133	Feb 2	3636	Mar 26	1949	May 17	44
Jul 10	00	Aug 31	00	Oct 22	1242	Dec 13	3133	Feb 3	3536	Mar 27	1949	May 18	44
Jul 11	00	Sep 1	00	Oct 23	1342	Dec 14	3133	Feb 4	3536	Mar 28	1848	May 19	44
Jul 12	00	Sep 2	00	Oct 24	1343	Dec 15	3234	Feb 5	3535	Mar 29	1848	May 20	44
Jul 13	00	Sep 3	00	Oct 25	1343	Dec 16	3234	Feb 6	3535	Mar 30	1848	May 21	34
Jul 14	04	Sep 4	00	Oct 26	1443	Dec 17	3234	Feb 7	3535	Mar 31	1747	May 22	33
Jul 15	14	Sep 5	04	Oct 27	1444	Dec 18	3234	Feb 8	3535	Apr 1	1647	May 23	33
Jul 16	00	Sep 6	04	Oct 28	1444	Dec 19	3335	Feb 9	3435	Apr 2	1647	May 24	33
Jul 17	00	Sep 7	14	Oct 29	1544	Dec 20	3335	Feb 10	3434	Apr 3	1646	May 25	33
Jul 18	00	Sep 8	14	Oct 30	1545	Dec 21	3335	Feb 11	3434	Apr 4	1646	May 26	33
Jul 19	00	Sep 9	14	Oct 31	1645	Dec 22	3335	Feb 12	3334	Apr 5	1546	May 27	23
Jul 20	00	Sep 10	14	Nov 1	1645	Dec 23	3435	Feb 13	3334	Apr 6	1545	May 28	22
Jul 21	00	Sep 11	14	Nov 2	1646	Dec 24	3436	Feb 14	3333	Apr 7	1545	May 29	22
Jul 22	00	Sep 12	14	Nov 3	1646	Dec 25	3436	Feb 15	3333	Apr 8	1445	May 30	22
Jul 23	00	Sep 13	14	Nov 4	1746	Dec 26	3436	Feb 16	3233	Apr 9	1444	May 31	22
Jul 24	00	Sep 14	12	Nov 5	1847	Dec 27	3436	Feb 17	3232	Apr 10	1444	Jun 1	22
Jul 25	00	Sep 15	22	Nov 6	1847	Dec 28	3536	Feb 18	3232	Apr 11	1344	Jun 2	22
Jul 26	00	Sep 16	22	Nov 7	1848	Dec 29	3536	Feb 19	3132	Apr 12	1343	Jun 3	24
Jul 27	00	Sep 17	22	Nov 8	1948	Dec 30	3536	Feb 20	3132	Apr 13	1343	Jun 4	24
Jul 28	00	Sep 18	22	Nov 9	1948	Dec 31	3536	Feb 21	3134	Apr 14	1243	Jun 5	14
Jul 29	00	Sep 19	23	Nov 10	2049	Jan 1	3537	Feb 22	3034	Apr 15	1242	Jun 6	14
Jul 30	00	Sep 20	23	Nov 11	2049	Jan 2	3537	Feb 23	3034	Apr 16	1242	Jun 7	14
Jul 31	00	Sep 21	33	Nov 12	2020	Jan 3	3537	Feb 24	3030	Apr 17	1142	Jun 8	14
Aug 1	00	Sep 22	33	Nov 13	2120	Jan 4	3537	Feb 25	2930	Apr 18	1142	Jun 9	14
Aug 2	00	Sep 23	34	Nov 14	2120	Jan 5	3637	Feb 26	2929	Apr 19	1144	Jun 10	14
Aug 3	00	Sep 24	34	Nov 15	2224	Jan 6	3637	Feb 27	2929	Apr 20	1044	Jun 11	04
Aug 4	00	Sep 25	44	Nov 16	2224	Jan 7	3637	Feb 28	2829	Apr 21	1044	Jun 12	00
Aug 5	00	Sep 26	45	Nov 17	2222	Jan 8	3637	Mar 1	2828	Apr 22	1040	Jun 13	00
Aug 6	00	Sep 27	45	Nov 18	2322	Jan 9	3737	Mar 2	2728	Apr 23	940	Jun 14	00
Aug 7	00	Sep 28	45	Nov 19	2323	Jan 10	3737	Mar 3	2728	Apr 24	940	Jun 15	00
Aug 8	00	Sep 29	56	Nov 20	2423	Jan 11	3737	Mar 4	2727	Apr 25	99	Jun 16	00
Aug 9	00	Sep 30	56	Nov 21	2424	Jan 12	3737	Mar 5	2727	Apr 26	89	Jun 17	00
Aug 10	00	Oct 1	56	Nov 22	2424	Jan 13	3737	Mar 6	2627	Apr 27	89	Jun 18	00
Aug 11	00	Oct 2	57	Nov 23	2525	Jan 14	3737	Mar 7	2626	Apr 28	88	Jun 19	00
Aug 12	00	Oct 3	67	Nov 24	2525	Jan 15	3737	Mar 8	2626	Apr 29	88	Jun 20	00
Aug 13	00	Oct 4	67	Nov 25	2526	Jan 16	3737	Mar 9	2525	Apr 30	78	Jun 21	00
Aug 14	10	Oct 5	67	Nov 26	2626	Jan 17	3737	Mar 10	2525	May 1	78	Jun 22	00
Aug 15	10	Oct 6	78	Nov 27	2627	Jan 18	3737	Mar 11	2425	May 2	67	Jun 23	00
Aug 16	00	Oct 7	78	Nov 28	2627	Jan 19	3737	Mar 12	2424	May 3	67	Jun 24	00
Aug 17	00	Oct 8	78	Nov 29	2728	Jan 20	3737	Mar 13	2424	May 4	67	Jun 25	00
Aug 18	00	Oct 9	89	Nov 30	2728	Jan 21	3737	Mar 14	2323	May 5	67	Jun 26	00
Aug 19	00	Oct 10	89	Dec 1	2828	Jan 22	3737	Mar 15	2323	May 6	66	Jun 27	00
Aug 20	00	Oct 11	89	Dec 2	2829	Jan 23	3737	Mar 16	2323	May 7	66	Jun 28	00
Aug 21	00	Oct 12	99	Dec 3	2829	Jan 24	3737	Mar 17	2222	May 8	66	Jun 29	00
												Jun 30	00

Current rates effective pursuant to
I.U.R.C Order in Cause No. 44731

Effective: ~~May 1, 2017~~

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202**

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**Appendix D – Normal Temperature Adjustment (cont'd)
NORMAL DEGREE DAYS (NDD)
LEAP YEAR**

Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD		
Jul 1	00	Aug 22	00	Oct 13	940	Dec 4	2830	Jan 25	3737	Mar 17	2222	May 8	66
Jul 2	00	Aug 23	00	Oct 14	940	Dec 5	2930	Jan 26	3737	Mar 18	2222	May 9	56
Jul 3	00	Aug 24	00	Oct 15	1040	Dec 6	2934	Jan 27	3737	Mar 19	2222	May 10	56
Jul 4	00	Aug 25	00	Oct 16	1040	Dec 7	2934	Jan 28	3637	Mar 20	2124	May 11	55
Jul 5	00	Aug 26	00	Oct 17	1044	Dec 8	3034	Jan 29	3637	Mar 21	2124	May 12	55
Jul 6	00	Aug 27	00	Oct 18	1144	Dec 9	3032	Jan 30	3636	Mar 22	2124	May 13	55
Jul 7	00	Aug 28	00	Oct 19	1144	Dec 10	3032	Jan 31	3636	Mar 23	2020	May 14	55
Jul 8	00	Aug 29	00	Oct 20	1142	Dec 11	3132	Feb 1	3636	Mar 24	2020	May 15	45
Jul 9	00	Aug 30	00	Oct 21	1242	Dec 12	3133	Feb 2	3636	Mar 25	1949	May 16	44
Jul 10	00	Aug 31	00	Oct 22	1242	Dec 13	3133	Feb 3	3536	Mar 26	1949	May 17	44
Jul 11	00	Sep 1	00	Oct 23	1342	Dec 14	3133	Feb 4	3536	Mar 27	1949	May 18	44
Jul 12	00	Sep 2	00	Oct 24	1343	Dec 15	3234	Feb 5	3535	Mar 28	1848	May 19	44
Jul 13	00	Sep 3	00	Oct 25	1343	Dec 16	3234	Feb 6	3535	Mar 29	1848	May 20	44
Jul 14	04	Sep 4	00	Oct 26	1443	Dec 17	3234	Feb 7	3535	Mar 30	1848	May 21	34
Jul 15	14	Sep 5	04	Oct 27	1444	Dec 18	3234	Feb 8	3535	Mar 31	1747	May 22	33
Jul 16	00	Sep 6	04	Oct 28	1444	Dec 19	3335	Feb 9	3435	Apr 1	1647	May 23	33
Jul 17	00	Sep 7	14	Oct 29	1544	Dec 20	3335	Feb 10	3434	Apr 2	1647	May 24	33
Jul 18	00	Sep 8	14	Oct 30	1545	Dec 21	3335	Feb 11	3434	Apr 3	1646	May 25	33
Jul 19	00	Sep 9	14	Oct 31	1645	Dec 22	3335	Feb 12	3334	Apr 4	1646	May 26	33
Jul 20	00	Sep 10	14	Nov 1	1645	Dec 23	3435	Feb 13	3334	Apr 5	1546	May 27	23
Jul 21	00	Sep 11	14	Nov 2	1646	Dec 24	3436	Feb 14	3333	Apr 6	1545	May 28	22
Jul 22	00	Sep 12	14	Nov 3	1646	Dec 25	3436	Feb 15	3333	Apr 7	1545	May 29	22
Jul 23	00	Sep 13	14	Nov 4	1746	Dec 26	3436	Feb 16	3233	Apr 8	1445	May 30	22
Jul 24	00	Sep 14	12	Nov 5	1847	Dec 27	3436	Feb 17	3232	Apr 9	1444	May 31	22
Jul 25	00	Sep 15	22	Nov 6	1847	Dec 28	3536	Feb 18	3232	Apr 10	1444	Jun 1	22
Jul 26	00	Sep 16	22	Nov 7	1848	Dec 29	3536	Feb 19	3132	Apr 11	1344	Jun 2	22
Jul 27	00	Sep 17	22	Nov 8	1948	Dec 30	3536	Feb 20	3132	Apr 12	1343	Jun 3	24
Jul 28	00	Sep 18	22	Nov 9	1948	Dec 31	3536	Feb 21	3134	Apr 13	1343	Jun 4	24
Jul 29	00	Sep 19	23	Nov 10	2049	Jan 1	3537	Feb 22	3034	Apr 14	1243	Jun 5	14
Jul 30	00	Sep 20	23	Nov 11	2049	Jan 2	3537	Feb 23	3034	Apr 15	1242	Jun 6	14
Jul 31	00	Sep 21	33	Nov 12	2020	Jan 3	3537	Feb 24	3030	Apr 16	1242	Jun 7	14
Aug 1	00	Sep 22	33	Nov 13	2120	Jan 4	3537	Feb 25	2930	Apr 17	1142	Jun 8	14
Aug 2	00	Sep 23	34	Nov 14	2120	Jan 5	3637	Feb 26	2929	Apr 18	1142	Jun 9	14
Aug 3	00	Sep 24	34	Nov 15	2224	Jan 6	3637	Feb 27	2929	Apr 19	1144	Jun 10	14
Aug 4	00	Sep 25	44	Nov 16	2224	Jan 7	3637	Feb 28	2829	Apr 20	1044	Jun 11	04
Aug 5	00	Sep 26	45	Nov 17	2222	Jan 8	3637	Feb 29	2929	Apr 21	1044	Jun 12	00
Aug 6	00	Sep 27	45	Nov 18	2322	Jan 9	3737	Mar 1	2828	Apr 22	1040	Jun 13	00
Aug 7	00	Sep 28	45	Nov 19	2323	Jan 10	3737	Mar 2	2728	Apr 23	940	Jun 14	00
Aug 8	00	Sep 29	56	Nov 20	2423	Jan 11	3737	Mar 3	2728	Apr 24	940	Jun 15	00
Aug 9	00	Sep 30	56	Nov 21	2424	Jan 12	3737	Mar 4	2727	Apr 25	99	Jun 16	00
Aug 10	00	Oct 1	56	Nov 22	2424	Jan 13	3737	Mar 5	2727	Apr 26	89	Jun 17	00
Aug 11	00	Oct 2	57	Nov 23	2525	Jan 14	3737	Mar 6	2627	Apr 27	89	Jun 18	00
Aug 12	00	Oct 3	67	Nov 24	2525	Jan 15	3737	Mar 7	2626	Apr 28	88	Jun 19	00
Aug 13	00	Oct 4	67	Nov 25	2526	Jan 16	3737	Mar 8	2626	Apr 29	88	Jun 20	00
Aug 14	10	Oct 5	67	Nov 26	2626	Jan 17	3737	Mar 9	2525	Apr 30	78	Jun 21	00
Aug 15	10	Oct 6	78	Nov 27	2627	Jan 18	3737	Mar 10	2525	May 1	78	Jun 22	00
Aug 16	00	Oct 7	78	Nov 28	2627	Jan 19	3737	Mar 11	2425	May 2	67	Jun 23	00
Aug 17	00	Oct 8	78	Nov 29	2728	Jan 20	3737	Mar 12	2424	May 3	67	Jun 24	00
Aug 18	00	Oct 9	89	Nov 30	2728	Jan 21	3737	Mar 13	2424	May 4	67	Jun 25	00
Aug 19	00	Oct 10	89	Dec 1	2828	Jan 22	3737	Mar 14	2323	May 5	67	Jun 26	00
Aug 20	00	Oct 11	89	Dec 2	2829	Jan 23	3737	Mar 15	2323	May 6	66	Jun 27	00
Aug 21	00	Oct 12	99	Dec 3	2829	Jan 24	3737	Mar 16	2323	May 7	66	Jun 28	00
												Jun 29	00
												Jun 30	00

**Current rates effective pursuant to
I.U.R.C Order in Cause No. 44731**

Effective: May 1, 2017

**Citizens Gas of Westfield
2020 North Meridian Street
Indianapolis, Indiana 46202**

Original Page No. 304

APPENDIX E

ENERGY EFFICIENCY ADJUSTMENT

The Delivery Charges specified in Gas Rate Nos. D20 and D40 shall be adjusted from time to time in accordance with the Final Order of the Indiana Utility Regulatory Commission in Company's most recent general rate case to reflect an Energy Efficiency Funding Component and a Sales Reconciliation Component.

ENERGY EFFICIENCY FUNDING COMPONENT ("EEFC"):

The EEFC shall recover the costs of funding energy efficiency efforts throughout the Company's service area. These efforts may include, among others, energy efficiency programs, Customer education programs, and weatherization programs designed to benefit Customers under the applicable rate schedules.

The estimated annual costs, plus related revenue taxes, shall be divided by projected sales volumes to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC shall be reconciled, with any under or over recovery being recovered or returned via the EEFC over a subsequent twelve Month period.

SALES RECONCILIATION COMPONENT ("SRC"):

The SRC shall recover the differences between Actual Margins and Adjusted Order Granted Margins for the applicable rate schedules.

Actual Margins are defined as Monthly margins for each rate schedule, prior to the SRC Adjustment. Adjusted Order Granted Margins are defined as the Order granted Monthly margins for each rate schedule, as approved in Company's most recent general rate case, as adjusted to reflect the change in number of Customers from the Order granted Customer levels. To reflect the change in number of Customers, Order granted margin per Customer is multiplied by the change in the number of Customers since the like Month during the test year, with the product being added to the Order granted margins for such Month.

The Company shall defer the calculated differences between Actual Margins and Adjusted Order Granted Margins for subsequent return or recovery via the SRC. Annually, the Company shall reflect in a revised SRC the accumulated Monthly margin differences. Beginning with the twelve-month period ending December 31, 2013, margin differences from Residential Customers

**Current base rates effective pursuant to
I.U.R.C. Order in Cause No. 44731**

Effective: ~~May 1, 2017~~

Citizens Gas of Westfield
2020 North Meridian Street
Indianapolis, Indiana 46202

~~Sixth Revised Page No. 304A~~
~~Superseding Fifth Revised Original Page No. 304A~~

Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0013	\$0.0424	\$0.0437
Gas Rate D40	\$0.0013	(\$0.0057)	(\$0.0044)

**Current base rates effective pursuant to
I.U.R.C. Order in Cause No. 44731**

Effective: ~~July 1, 2022~~

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202

Original Page No. 305

APPENDIX F

REGULATORY ASSET AMORTIZATION

APPLICABILITY:

Pursuant to Indiana Utility Regulatory Commission Order in Cause No. 43600, issued, April 1, 2009, the Company was authorized to create a regulatory asset for the purpose of accumulating energy efficiency rebate costs. Pursuant to Indiana Utility Regulatory Commission Order in Cause No. 43624, issued March 10, 2010, the Company was authorized to recover the amortized cost of energy efficiency rebates previously authorized in Cause No. 43600 through this appendix. Appendix F is applicable to Gas Rate Nos. D20 and D40.

RATES AND CHARGES:

The appendix shall be applied to each Therm of metered gas usage each Month. The current charges are set forth below:

\$0.0000 per Therm

Current rates effective pursuant to
I.U.R.C. Order in Cause No. ~~44731~~

Effective: ~~May 1, 2017~~

Citizens Gas of Westfield
2020 North Meridian Street
Indianapolis, Indiana 46202

~~First Revised Page No. 400~~
~~Superseding Original Page No. 400~~

GAS RATE NO. S1

VARIABLE-RATE GAS SUPPLY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas supplied in a Month or any portion thereof and delivered under Gas Rate Nos. D20, D30, D40, and D50 unless an eligible Customer has contracted with a 3rd Party Supplier for gas supply service.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. S1, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

GAS SUPPLY CHARGE:

The currently applicable charge for all gas supplied under this Gas Rate No. S1 is identified on Appendix A. The Gas Supply Charge is subject to change on a monthly basis.

3rd PARTY SUPPLIER:

Customers may select a 3rd Party Supplier to provide gas supply instead of the Company. Such selections shall be governed by the Company's requirements as described in the Terms and Conditions for Gas Service.

Current rates effective pursuant to
I.U.R.C. Order in Cause No. 44731

Effective: **July 5, 2017**

Citizens Gas of Westfield
2020 North Meridian Street
Indianapolis, Indiana 46202

Original Page No. 401

GAS RATE NO. S2

SUPPLY OF LAST RESORT

APPLICABILITY:

This rate schedule is applicable to Customers ~~who have chosen and~~ 3rd Party Suppliers in accordance with the Company's requirements.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. S2, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

GAS SUPPLY CHARGE:

~~For the first three days of default, the Non-Performance Charge (Gas Rate No. A1) will be applicable along with all other charges as Gas Supply Charge for all negative imbalances Customer usage are identified in Appendix B. The Gas Supply Charge will be applicable to 3rd Party Suppliers.~~

BILLING:

Beginning with the fourth day following default, until the end of the Customer's billing cycle, Customers who have chosen a 3rd Party Supplier, who has defaulted, by failing to nominate and/or deliver gas supply for three (3) consecutive days, will be billed Variable-Rate Gas Supply Service, under Gas Rate No. S1, for any volumes used. ~~Volumes may be based on estimation or proration if daily usage is not available. in excess of accumulated Daily Gas Supply Deliveries for the Month.~~

Current rates effective pursuant to
I.U.R.C. Order in Cause No. 44731

Effective: **May 1, 2017**

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202

Original Page No. 100

GAS RATE NO. D20

RESIDENTIAL DELIVERY & SUPPLY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for residential domestic and residential space heating purposes by a Customer through one Meter supplying a single Premise, with no more than four (4) individual units.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D20, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

\$16.76 per Meter per Month

DELIVERY CHARGE:

\$0.5085 per Therm for the first 120 Therms delivered each Month

\$0.3179 per Therm for the next 380 Therms delivered each Month

\$0.2949 per Therm for all usage over 500 Therms delivered each Month

In addition, the Normal Temperature Adjustment from Appendix D, Energy Efficiency Adjustment from Appendix E, and Regulatory Asset Amortization from Appendix F shall apply to all Therms delivered.

GAS SUPPLY CHARGE:

The currently applicable charge for all Gas supplied under this Gas Rate No. D20 is identified on Variable-Rate Gas Supply Service under Gas Rate No. S1.

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202

Original Page No. 101

GAS RATE NO. D30

INDUSTRIAL DELIVERY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for year-round industrial processing and incidental general purposes for a single Customer through one Meter supplying a single Premise. This rate is not available for industrial gas loads which are predominately space heating in character.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D30, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

\$152.20 per Meter per Month

The total Customer Charge will be the sum of all applicable per Meter charges.

DELIVERY CHARGE:

\$0.5393 per Therm for the first 500 Therms delivered each Month

\$0.2557 per Therm for all usage over 500 Therms delivered each Month

Automated Meter Reading Service charges apply, in accordance with Gas Rate No. A1

GAS SUPPLY:

This rate schedule and the above-stated charges or adjustments do not provide for a supply of Gas. Gas Supply is available from the Company through Variable-Rate Gas Supply Service, under Gas Rate No. S1.

When eligible under the Transportation Program, Customers may also choose to purchase gas supply from a 3rd Party Supplier.

Customers choosing not to make a gas supply selection, either from the Company or from a 3rd Party Supplier, will receive Variable-Rate Supply Service under Gas Rate No. S1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 101A

Gas Rate No. D30 – Industrial Delivery Service (cont'd)

GAS SUPPLY FROM 3RD PARTY SUPPLIERS:

Customers may, when eligible under the Transportation Program, choose a 3rd Party Supplier to furnish a supply of Gas in accordance with the Company's requirements. It is the Customer's responsibility to ensure that the 3rd Party Supplier delivers the directed proportion of gas supplies at delivery points designated by the Company.

The Company also reserves the right to bill the Customer at appropriate Gas Supply Service rates for Gas consumed in excess of Gas Supply Deliveries, following cessation of any agreement with a 3rd Party Supplier.

Following expiration of their contracts with 3rd Party Suppliers, and with appropriate notice, as described in the accompanying Terms and Conditions for Gas Service, Customers may choose to purchase gas supply from the Company under Gas Rate No. S1, with the Company's approval.

Customers who switch from Company Gas Supply Service, switch 3rd Party Suppliers, or return to Company Gas Supply Service will be subject to Switching Charges, under Gas Rate No. A1.

GAS IMBALANCE PROVISIONS:

Delivery Imbalances for Supplier Groups, arising from differences in the level of Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries to the Company's gas system, will be monitored on a daily basis and accumulated monthly for all Customers of a 3rd Party Supplier, in a Supplier Group. Charges for all Delivery Imbalances will be billed, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

Usage Imbalances for Supplier Groups, arising from differences in the level of accumulated Daily Gas Supply Deliveries compared to the level of Gas consumed by Customers in the Supplier Group, will be monitored, combined and netted, on a monthly basis. Unless an Operational Flow Order is issued, all monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Usage Balancing Service, under Gas Rate No. A3. In the event of an Operational Flow Order, monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 101B

Gas Rate No. D30 – Industrial Delivery Service (cont'd)

SUPPLY OF LAST RESORT:

If the 3rd Party Supplier defaults, (as indicated by its failure to nominate and/or deliver gas supplies for three consecutive days) beginning with the fourth day following default, Customers who have contracted for gas supply services from 3rd Party Suppliers, will have access to Supply of Last Resort Service from the Company, under Gas Rate No. S2 if available. Supply of Last Resort Service, if available, will be provided until the first day of the Customer's next billing cycle, at which time Variable Rate Gas Supply Service, under Gas Rate No. S1, will apply for a minimum of one billing cycle, subject to the Company's discretion. If Customers do not have Automated Meter Reading devices, usage applicable to Supply of Last Resort Service will be prorated. A Switching Charge will be assessed, pursuant to Gas Rate No. A1, on the first day of the next billing cycle.

NOMINATIONS:

3rd Party Suppliers of Customers in a Supplier Group, will be required to provide an estimate of Daily Gas Supply Nominations for the following Month to the Company by the required date, as stated in the Terms and Conditions for Gas Service, prior to the beginning of the Month. 3rd Party Suppliers of Customers in a Supplier Group also will be required to provide Daily Gas Supply Nominations to the Company, as stated in the Terms and Conditions for Gas Service. The Company retains the right to refuse Daily Gas Supply Nominations that vary significantly from the estimated daily nomination previously provided to the Company.

NON-ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue a Non-Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If a Non-Economic OFO is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Non-Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Non-Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue an Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If an Economic Operational Flow Order is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 101C

Gas Rate No. D30 – Industrial Delivery Service (cont'd)

UNACCOUNTED-FOR GAS:

The Company will retain the allowance for Unaccounted-For Gas of the volumes tendered for delivery to the Customer for Company Use Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2.

CURTAILMENT:

Service under this rate schedule, may be curtailed, as described in Terms and Conditions for Gas Service. If a Curtailment is declared, the Company will notify Customers, and 3rd Party Suppliers, as soon as practical, but not less than 30 minutes prior to the effective time. Customers may be directed to restrict their Gas consumption on an hourly or daily basis. Customers who do not comply with the Company's request may be subject to Non-Performance Charges, under Gas Rate No. A1, for all Gas taken in excess of the Company's order.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 102

GAS RATE NO. D40

COMMERCIAL DELIVERY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for cooking and/or water heating, and/or other commercial use by a single Customer through one Meter supplying a single Premise.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D40, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

\$50.56 per Meter per Month

The total Customer Charge will be the sum of all applicable per Meter charges.

DELIVERY CHARGE:

\$0.4074 per Therm for the first 120 Therms delivered each Month

\$0.2955 per Therm for the next 380 Therms delivered each Month

\$0.2800 per Therm for all usage over 500 Therms delivered each Month

In addition, the applicable Normal Temperature Adjustment from Appendix D, Energy Efficiency Adjustment from Appendix E, and Regulatory Asset Amortization from Appendix F shall apply to all Therms delivered.

Automated Meter Reading Service charges apply, in accordance with Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 102A

Gas Rate No. D40 – Commercial Delivery Service (cont'd)

GAS SUPPLY:

This rate schedule and the above-stated charges or adjustments do not provide for a supply of Gas. Gas supply is available from the Company through Variable-Rate Gas Supply Service, under Gas Rate No. S1.

When eligible under the Transportation Program, Customers may also choose to purchase gas supply from a 3rd Party Supplier.

Customers choosing not to make a gas supply selection, either from the Company or from a 3rd Party Supplier, will receive Variable-Rate Supply Service under Gas Rate No. S1.

GAS SUPPLY FROM 3RD PARTY SUPPLIERS:

Customers may, when eligible under the Transportation Program, choose a 3rd Party Supplier to furnish a supply of Gas in accordance with the Company's requirements. It is the Customer's responsibility to ensure that the 3rd Party Supplier delivers the directed proportion of gas supplies at delivery points designated by the Company.

The Company also reserves the right to bill the Customer at appropriate Gas Supply Service rates for Gas consumed in excess of Gas Supply Deliveries, following cessation of any agreement with a 3rd Party Supplier.

Following expiration of their contracts with 3rd Party Suppliers, and with appropriate notice, as described in the accompanying Terms and Conditions for Gas Service, Customers may choose to purchase gas supply from the Company under Gas Rate No. S1, with the Company's approval.

Customers who switch from Company Gas Supply Service, switch 3rd Party Suppliers, or return to Company Gas Supply Service will be subject to Switching Charges, under Gas Rate No. A1.

GAS IMBALANCE PROVISIONS:

Delivery Imbalances for Supplier Groups, arising from differences in the level of Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries to the Company's gas system, will be monitored on a daily basis and accumulated monthly for all Customers of a 3rd Party Supplier, in a Supplier Group. Charges for all Delivery Imbalances will be billed, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 102B

Gas Rate No. D40 – Commercial Delivery Service (cont'd)

Usage Imbalances for Supplier Groups, arising from differences in the level of accumulated Daily Gas Supply Deliveries compared to the level of Gas consumed by Customers in the Supplier Group, will be monitored, combined and netted, on a monthly basis. Unless an Operational Flow Order is issued, all monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Usage Balancing Service, under Gas Rate No. A3. In the event of an Operational Flow Order, monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

SUPPLY OF LAST RESORT:

If the 3rd Party Supplier defaults, (as indicated by its failure to nominate and/or deliver gas supplies for three consecutive days) beginning with the fourth day following default, Customers who have contracted for gas supply services from 3rd Party Suppliers, will have access to Supply of Last Resort Service from the Company, under Gas Rate No. S2 if available. Supply of Last Resort Service, if available, will be provided until the first day of the Customer's next billing cycle, at which time Variable Rate Gas Supply Service, under Gas Rate No. S1, will apply for a minimum of one billing cycle, subject to the Company's discretion. If Customers do not have Automated Meter Reading devices, usage applicable to Supply of Last Resort Service will be prorated. A Switching Charge will be assessed, pursuant to Gas Rate No. A1, on the first day of the next billing cycle.

NOMINATIONS:

3rd Party Suppliers of Customers in a Supplier Group, will be required to provide an estimate of Daily Gas Supply Nominations for the following Month to the Company by the required date, as stated in the Terms and Conditions for Gas Service, prior to the beginning of the Month. 3rd Party Suppliers of Customers in a Supplier Group also will be required to provide Daily Gas Supply Nominations to the Company, as stated in the Terms and Conditions for Gas Service. The Company retains the right to refuse Daily Gas Supply Nominations that vary significantly from the estimated daily nomination previously provided to the Company.

NON-ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue a Non-Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If a Non-Economic OFO is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Non-Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Non-Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 102C

Gas Rate No. D40 – Commercial Delivery Service (cont'd)

ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue an Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If an Economic Operational Flow Order is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

UNACCOUNTED-FOR GAS:

The Company will retain the allowance for Unaccounted-For Gas of the volumes tendered for delivery to the Customer for Company Use Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2.

CURTAILMENT:

Service under this rate schedule, may be curtailed, as described in Terms and Conditions for Gas Service. If a Curtailment is declared, the Company will notify Customers, and 3rd Party Suppliers, as soon as practical, but not less than 30 minutes prior to the effective time. Customers may be directed to restrict their Gas consumption on an hourly or daily basis. Customers who do not comply with the Company's request may be subject to Non-Performance Charges, under Gas Rate No. A1, for all Gas taken in excess of the Company's order.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202

Original Page No. 103

GAS RATE NO. D50

LARGE VOLUME INTERRUPTIBLE DELIVERY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas delivered in a Month or any portion thereof for space heating and other gas service for a single Customer using in excess of 50,000 dekatherms (dths) per year through one Meter supplying a single Premise. A Customer served under this tariff is required at all times to have alternate fuel capabilities. Equipment must be maintained in operating condition on Customer's Premises to ensure the alternate fuel capability is available during the Curtailment period. From time to time, the Company shall have the right to observe the equipment on Customer's Premises to verify it is in good operating condition and that an inventory of alternate fuels is adequately maintained.

The Company may require, at its sole discretion, that Customers on this Gas Rate No. D50 have Automated Meter Reading Service, provided by the Company through Gas Rate No. A1.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. D50, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

CUSTOMER CHARGE:

\$1,442.69 per Meter per Month

The total Customer Charge will be the sum of all applicable per Meter charges.

DELIVERY CHARGE:

\$0.2023 per Therm delivered each Month

Automated Meter Reading Service charges apply, in accordance with Gas Rate No. A1.

GAS SUPPLY CHARGE:

This rate schedule and the above-stated charges or adjustments do not provide for a supply of Gas. Gas Supply is available from the Company through Variable-Rate Gas Supply Service, under Gas Rate No. S1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, IN 46202**

Original Page No. 103A

Gas Rate No. D50 – Large Volume Interruptible Delivery Service (cont'd)

When eligible under the Transportation Program, Customers may also choose to purchase gas supply from a 3rd Party Supplier.

Customers choosing not to make a gas supply selection, either from the Company or from a 3rd Party Supplier, will receive Variable-Rate Supply Service under Gas Rate No. S1.

GAS SUPPLY FROM 3RD PARTY SUPPLIERS:

Customers may, when eligible under the Transportation Program, choose a 3rd Party Supplier to furnish a supply of Gas in accordance with the Company's requirements. It is the Customer's responsibility to ensure that the 3rd Party Supplier delivers the directed proportion of gas supplies at delivery points designated by the Company.

The Company also reserves the right to bill the Customer at appropriate Gas Supply Service rates for Gas consumed in excess of Gas Supply Deliveries, following cessation of any agreement with a 3rd Party Supplier.

Following expiration of their contracts with 3rd Party Suppliers, and with appropriate notice, as described in the accompanying Terms and Conditions for Gas Service, Customers may choose to purchase gas supply from the Company under Gas Rate No. S1, with the Company's approval.

Customers who switch from Company Gas Supply Service, switch 3rd Party Suppliers, or return to Company Gas Supply Service will be subject to Switching Charges, under Gas Rate No. A1.

GAS IMBALANCE PROVISIONS:

Delivery Imbalances for Supplier Groups, arising from differences in the level of Daily Gas Supply Nominations compared to the level of Daily Gas Supply Deliveries to the Company's gas system, will be monitored on a daily basis and accumulated monthly for all Customers of a 3rd Party Supplier, in a Supplier Group. Charges for all Delivery Imbalances will be billed, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

Usage Imbalances for Supplier Groups, arising from differences in the level of accumulated Daily Gas Supply Deliveries compared to the level of Gas consumed by Customers in the Supplier Group, will be monitored, combined and netted, on a monthly basis. Unless an Operational Flow Order is issued, all monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Usage Balancing Service, under Gas Rate No. A3.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

**Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202**

Original Page No. 103B

Gas Rate No. D50 – Large Volume Interruptible Delivery Service (cont'd)

In the event of an Operational Flow Order, monthly net Usage Imbalances will be charged, at Month end, to 3rd Party Suppliers through Non-Performance Charges, under Gas Rate No. A1.

SUPPLY OF LAST RESORT:

If the 3rd Party Supplier defaults, (as indicated by its failure to nominate and/or deliver gas supplies for three consecutive days) beginning with the fourth day following default, Customers who have contracted for gas supply services from 3rd Party Suppliers, will have access to Supply of Last Resort Service from the Company, under Gas Rate No. S2 if available. Supply of Last Resort Service, if available, will be provided until the first day of the Customer's next billing cycle, at which time Variable Rate Gas Supply Service, under Gas Rate No. S1, will apply for a minimum of one billing cycle, subject to the Company's discretion. If Customers do not have Automated Meter Reading devices, usage applicable to Supply of Last Resort Service will be prorated. A Switching Charge will be assessed, pursuant to Gas Rate No. A1, on the first day of the next billing cycle.

NOMINATIONS:

3rd Party Suppliers of Customers in a Supplier Group, will be required to provide an estimate of Daily Gas Supply Nominations for the following Month to the Company by the required date, as stated in the Terms and Conditions for Gas Service, prior to the beginning of the Month. 3rd Party Suppliers of Customers in a Supplier Group also will be required to provide Daily Gas Supply Nominations to the Company, as stated in the Terms and Conditions for Gas Service. The Company retains the right to refuse Daily Gas Supply Nominations that vary significantly from the estimated daily nomination previously provided to the Company.

NON-ECONOMIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue a Non-Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If a Non-Economic OFO is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Non-Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Non-Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

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2020 N. Meridian Street
Indianapolis, Indiana 46202**

Original Page No. 103C

Gas Rate No. D50 – Large Volume Interruptible Delivery Service (cont'd)

ECOMONIC OPERATIONAL FLOW ORDER:

The Company, in its discretion, shall have the right to issue an Economic Operational Flow Order in accordance with the provisions stated in the Terms and Conditions for Gas Service. If an Economic Operational Flow Order is declared, the Company will notify the affected 3rd Party Suppliers in accordance with the Economic Operational Flow Order procedures stated in the Terms and Conditions for Gas Service. 3rd Party Suppliers who do not comply with the Economic Operational Flow Order, will be subject to Non-Performance Charges, under Gas Rate No. A1.

UNACCOUNTED-FOR GAS:

The Company will retain the allowance for Unaccounted-For Gas of the volumes tendered for delivery to the Customer for Company Use Gas as approved by the Indiana Utility Regulatory Commission in Gas Rate No. A2.

CURTAILMENT:

Service under this rate schedule, may be curtailed, as described in Terms and Conditions for Gas Service. If a Curtailment is declared, the Company will notify Customers, and 3rd Party Suppliers, as soon as practical, but not less than 30 minutes prior to the effective time. Customers may be directed to restrict their Gas consumption on an hourly or daily basis. Customers who do not comply with the Company's request may be subject to Non-Performance Charges, under Gas Rate No. A1, for all Gas taken in excess of the Company's order.

**Current rates effective pursuant to
I.U.R.C. Order in Cause No.**

Effective:

Citizens Gas of Westfield
2020 N. Meridian Street
Indianapolis, Indiana 46202

Original Page No. 200

GAS RATE NO. A1

MISCELLANEOUS CHARGES

AUTOMATED METER READING SERVICE:

The Company will provide Automated Meter Reading Service to 3rd Party Suppliers or to applicable Customers that have requested or are required to have Automated Meter Reading Service. The Automated Meter Reading Service includes installation of an Automated Meter Reading device and access to Meter reads. The following charge for Automated Meter Reading Service will be billed to applicable Customers or 3rd Party Suppliers:

\$64 per Month for each Meter transmitting daily Meter readings

NON-PERFORMANCE CHARGE:

The Company shall charge monthly, a 3rd Party Supplier or applicable Customer for any volumes that are considered daily Delivery Imbalances, unauthorized usage during a Curtailment period, or any usage during the first three (3) days of 3rd Party Supplier default. Charges are as follows:

The applicable gas supply charges or credits from Appendix B, plus \$6 per Therm.

WAIVER OF CHARGE:

In its reasonable discretion, on a case-by-case basis, the Company may waive all or part of any Non-Performance Charge assessable to a Customer pursuant to this Gas Rate No. A1, provided, however, that the waiver of such Non-Performance Charge shall be exercised on a non-discriminating basis.

BILLING:

Non-Performance Charges will be calculated and billed at Month end to the applicable 3rd Party Supplier or applicable Customer.

Current rates effective pursuant to
I.U.R.C. Order in Cause No.

Effective:

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2020 N. Meridian Street
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Original Page No. 200A

Gas Rate No. A1 – Miscellaneous Charges (cont'd)

USAGE INFORMATION CHARGE:

The Company shall provide summaries of up to 24 months of Customer's usage by Meter to Customers, and/or 3rd Party Suppliers with the Customer's approval. The information will be provided to 3rd Party Suppliers for the sole purpose of arranging to provide gas supply services. The following charges for those summaries will be billed to requesting 3rd Party Suppliers or Customers, per Meter.

\$25 per Customer usage summary, per Meter.

SWITCHING CHARGE:

The Company shall bill a Customer for switching from Company Gas Supply Service, for any changes in the 3rd Party Supplier selected, or for returning to Company Gas Supply Service.

\$25 per switch

The changes described above may occur only on the first day of the Customer's billing cycle or as otherwise specified by Company.

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GAS RATE NO. A2

UNACCOUNTED-FOR GAS

APPLICABILITY:

This rate schedule is applicable to 3rd Party Suppliers of a Supplier Group in accordance with the Company's requirements.

DESCRIPTION:

1.18% of the quantities received by the Company from 3rd Party Suppliers of a Supplier Group at a point of receipt on the Company's distribution system shall be retained by the Company to compensate for Unaccounted-For Gas. The Unaccounted-For Gas percentage stated above shall be reviewed and adjusted annually by the Company, through updating of this Gas Rate after approval by the Indiana Utility Regulatory Commission, to reflect any changes in the system Unaccounted-For Gas percentage.

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GAS RATE NO. A3

USAGE BALANCING SERVICE

APPLICABILITY:

The following provisions shall apply to 3rd Party Suppliers providing gas supply services to a Supplier Group of Customers in accordance with the Company's requirements.

USAGE IMBALANCES:

The Company shall cash out monthly a 3rd Party Supplier with positive or negative monthly net Usage Imbalances associated with a Supplier Group of Customers receiving Gas Delivery Service under Gas Rate Nos. D30, D40 and D50.

Negative monthly net Usage Imbalances reflect situations where a Supplier Group of Customers consumed greater volumes of Gas than accumulated Daily Gas Supply Deliveries for the Month.

Positive monthly net Usage Imbalances reflect situations where a Supplier Group of Customers consumed lesser volumes of Gas than accumulated Daily Gas Supply Deliveries for the Month.

In all periods, any net monthly Usage Imbalances will be administered in the following manner:

MONTHLY CASH-OUT:

1. Cash-out charges for net monthly negative Usage Imbalances are as follows (charges posted to bill):

100% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than 0% up to and including 10%.

110% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than 10% up to and including 20%.

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Gas Rate No. A3 – Usage Balancing Service – (cont'd)

120% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than 20% up to and including 30%.

140% of applicable Gas Supply Charge from Appendix B (including capacity costs) for monthly net Usage Imbalances of greater than 30%.

2. Cash-out credits for net monthly positive Usage Imbalances are as follows (Company will purchase amounts from a 3rd Party Supplier that are not offset by other charges.):

100% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than 0% up to and including 10%.

90% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than 10% up to and including 20%.

80% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than 20% up to and including 30%.

60% of applicable Gas Supply Charge from Appendix B (excluding capacity costs) for monthly net Usage Imbalances of greater than 30%.

BILLING:

Charges and credits for Usage Balancing Service will be calculated monthly and billed at Month end to the applicable 3rd Party Supplier or as otherwise applicable to a Customer. Company will purchase amounts from a 3rd Party Supplier that are not offset by other charges.

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GAS RATE NO. A4

SUPPLY ADMINISTRATION SERVICE

APPLICABILITY:

This rate is applicable to 3rd Party Suppliers providing gas supply services to Customers in accordance with the Company's requirements.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. A4, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

APPLICATION:

3rd Party Suppliers are required to apply for approval to provide gas supply services to Customers. Applications must be accompanied by a nonrefundable \$1,000 application fee.

SUPPLIER APPLICATIONS:

All 3rd Party Suppliers approved to provide gas supply service to Customers must submit a 3rd Party Supplier Application to Company and comply with Supplier Access Requirements, as defined in the Terms and Conditions for Gas Service. 3rd Party Suppliers are required to comply with all requirements of Gas Delivery Service under Gas Rate Nos. D30, D40 and D50.

ADMINISTRATIVE SERVICE FEES:

The Company shall bill 3rd Party Suppliers the following charges for Supply Administration Services which support Customer-specific supply transactions. Those services include, but are not limited to, nominations, confirmations, scheduling, daily requirements forecasting, imbalance administration, supplier compliance and contract administration. The charges reflect the character of the Customer accounts, and participation in Supplier Groups. Charges to 3rd Party Suppliers include:

\$100 per Month per Supplier Group plus \$5 per Month per Single Account electing Gas Delivery Service

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Gas Rate No. A4 – Supply Administration Service – (cont'd)

BILLING

Charges are billed to 3rd Party Suppliers at Month end.

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APPENDIX A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company's Gas Supply Services for all Therms delivered on or after August 1, 2022.

Gas Supply Charge: \$ Per Therm

Gas Rate D20	Gas Supply Charge	\$1.0130
Gas Rate D30	Gas Supply Charge	\$1.0130
Gas Rate D40	Gas Supply Charge	\$1.0130
Gas Rate D50	Gas Supply Charge	\$1.0130

For Illustrative Purposes Only

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APPENDIX B

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Company’s Gas Supply services for the month of March 2022.

1. Gas Rate No. A3 Usage Balancing Service (Negative Imbalance): \$ Per Therm

(The Gas Supply Charge is equal to the capacity cost, plus the higher of: (1) the month’s average commodity cost per Therm for Commercial, Industrial, and Large Volume customers, (2) the first of the month index price of Panhandle adjusted for appropriate fuel, transportation, and basis, or (3) the average daily index price of Panhandle adjusted for appropriate fuel, transportation, and basis.)

Gas Supply Charge - Negative Imbalance \$0.7627

2. Gas Rate No. A3 Usage Balancing Service (Positive Imbalance): \$ Per Therm

(The Gas Supply Charge is equal to the lower of: (1) the month’s average commodity cost per Therm for Commercial, Industrial, and Large Volume customers, (2) the first of the month index price of Panhandle adjusted for appropriate fuel, transportation, and basis, or (3) the average daily index price of Panhandle adjusted for appropriate fuel, transportation, and basis.)

Gas Supply Charge - Positive Imbalance (\$0.3985)

3. Gas Rate No. A1 Non-Performance Charges –Delivery Imbalances (Negative Imbalance), Interruption or Curtailment Gas Rate No. S2 Supply of Last Resort (Negative Imbalance): \$ Per Therm

(The Gas Supply Charge is equal to the capacity cost, plus the higher of: (1) the first of the month index price of Panhandle adjusted for appropriate fuel, transportation, and basis, or (2) the daily index price of Panhandle adjusted for appropriate fuel, transportation, and basis.)

Day 1	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 2	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 3	Capacity	\$0.3101	Commodity	\$0.4457	Gas Supply Charge	\$0.7558
Day 4	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 5	Capacity	\$0.3101	Commodity	\$0.4560	Gas Supply Charge	\$0.7661
Day 6	Capacity	For Illustrative Purposes Only			Gas Supply Charge	\$0.7661
Day 7	Capacity				Gas Supply Charge	\$0.7661

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APPENDIX B – CURRENT GAS SUPPLY CHARGES (Cont'd)

Day 8	Capacity	\$0.3101	Commodity	\$0.4756	Gas Supply Charge	\$0.7857
Day 9	Capacity	\$0.3101	Commodity	\$0.4550	Gas Supply Charge	\$0.7651
Day 10	Capacity	\$0.3101	Commodity	\$0.4467	Gas Supply Charge	\$0.7568
Day 11	Capacity	\$0.3101	Commodity	\$0.4580	Gas Supply Charge	\$0.7681
Day 12	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 13	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 14	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 15	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 16	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 17	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 18	Capacity	\$0.3101	Commodity	\$0.4477	Gas Supply Charge	\$0.7578
Day 19	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 20	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 21	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 22	Capacity	\$0.3101	Commodity	\$0.4436	Gas Supply Charge	\$0.7537
Day 23	Capacity	\$0.3101	Commodity	\$0.4519	Gas Supply Charge	\$0.7620
Day 24	Capacity	\$0.3101	Commodity	\$0.4751	Gas Supply Charge	\$0.7852
Day 25	Capacity	\$0.3101	Commodity	\$0.4730	Gas Supply Charge	\$0.7831
Day 26	Capacity	\$0.3101	Commodity	\$0.5111	Gas Supply Charge	\$0.8212
Day 27	Capacity	\$0.3101	Commodity	\$0.5111	Gas Supply Charge	\$0.8212
Day 28	Capacity	\$0.3101	Commodity	\$0.5111	Gas Supply Charge	\$0.8212
Day 29	Capacity	\$0.3101	Commodity	\$0.5018	Gas Supply Charge	\$0.8119
Day 30	Capacity	\$0.3101	Commodity	\$0.4879	Gas Supply Charge	\$0.7980
Day 31	Capacity	\$0.3101	Commodity	\$0.5116	Gas Supply Charge	\$0.8217

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APPENDIX C

NON-RECURRING CHARGES

APPLICABILITY:

Pursuant to the Terms and Conditions, listed below are charges applicable to all Customers in the Company's service area.

CHARGES:

Bad Check Charge (from Section 5.5.3)	\$11.00
Delinquent Account Trip Charge (from Section 5.5.2)	\$14.00
Reconnect Charge (from Sections 6.9 and 6.10)	\$44.00

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APPENDIX D

NORMAL TEMPERATURE ADJUSTMENT

The billed amount for each Rate D20 and D40 Customer shall be subject to a Normal Temperature Adjustment (“NTA”) for each bill rendered during the billing months of November through May inclusive.

The NTA adjusts each Customer’s Monthly billed amount to reverse the impact on margin recovery caused by non-normal temperatures during the billing period, as measured by actual heating degree day variations from normal heating degree days.

NTA COMPUTATION:

The NTA for each Customer’s monthly billing shall be computed as follows:

$$\text{NTA} = \text{NTA Therms} \times \text{NTA Margin}$$

NTA THERMS:

The NTA Therms usage for each Customer to which the NTA Margin shall be applied is computed as follows:

$$\text{NTA Therms} = \frac{[\text{Actual Therms} - \text{Base Load Therms}] \times [\text{Normal Degree Days} - \text{Actual Degree Days}]}{\text{Actual Degree Days}}$$

NTA MARGIN:

The NTA Margin for Rate D20 shall be the margin (i.e., non-gas cost) component of the second block of the Delivery Charge. The NTA Margin for Rate D40 shall be the margin (i.e., non-gas cost) component of the tail block Delivery Charge.

BASE LOAD THERMS:

Base Load Therms shall be the Customer’s average daily Therms usage for the previous summer months (July and August) multiplied by the number of days in the current billing period.

For Customers whose Base Load Therms cannot be accurately determined (e.g., new Customers without two months of summer usage history), estimated average daily Therms shall be used.

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Appendix D – Normal Temperature Adjustment (cont'd)

NORMAL AND ACTUAL DEGREE DAYS:

Normal Degree Days for each Customer's billing period shall be as set forth in the tables on the following pages.

Actual Degree Days for each customer's billing period shall be taken from the actual heating degree days reported each day by the National Weather Service.

Normal Degree Days and Actual Degree Days are based on Heating Degree Days as reported for Indianapolis, Indiana.

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Appendix D – Normal Temperature Adjustment (cont’d)

**NORMAL DEGREE DAYS (NDD)
NON-LEAP YEAR**

Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD
Jul 1	0	Aug 22	0	Oct 13	9	Dec 4	28	Jan 25	37	Mar 18	22	May 9	5
Jul 2	0	Aug 23	0	Oct 14	9	Dec 5	29	Jan 26	37	Mar 19	22	May 10	5
Jul 3	0	Aug 24	0	Oct 15	10	Dec 6	29	Jan 27	37	Mar 20	21	May 11	5
Jul 4	0	Aug 25	0	Oct 16	10	Dec 7	29	Jan 28	36	Mar 21	21	May 12	5
Jul 5	0	Aug 26	0	Oct 17	10	Dec 8	30	Jan 29	36	Mar 22	21	May 13	5
Jul 6	0	Aug 27	0	Oct 18	11	Dec 9	30	Jan 30	36	Mar 23	20	May 14	5
Jul 7	0	Aug 28	0	Oct 19	11	Dec 10	30	Jan 31	36	Mar 24	20	May 15	4
Jul 8	0	Aug 29	0	Oct 20	11	Dec 11	31	Feb 1	36	Mar 25	19	May 16	4
Jul 9	0	Aug 30	0	Oct 21	12	Dec 12	31	Feb 2	36	Mar 26	19	May 17	4
Jul 10	0	Aug 31	0	Oct 22	12	Dec 13	31	Feb 3	35	Mar 27	19	May 18	4
Jul 11	0	Sep 1	0	Oct 23	13	Dec 14	31	Feb 4	35	Mar 28	18	May 19	4
Jul 12	0	Sep 2	0	Oct 24	13	Dec 15	32	Feb 5	35	Mar 29	18	May 20	4
Jul 13	0	Sep 3	0	Oct 25	13	Dec 16	32	Feb 6	35	Mar 30	18	May 21	3
Jul 14	0	Sep 4	0	Oct 26	14	Dec 17	32	Feb 7	35	Mar 31	17	May 22	3
Jul 15	1	Sep 5	0	Oct 27	14	Dec 18	32	Feb 8	35	Apr 1	16	May 23	3
Jul 16	0	Sep 6	0	Oct 28	14	Dec 19	33	Feb 9	34	Apr 2	16	May 24	3
Jul 17	0	Sep 7	1	Oct 29	15	Dec 20	33	Feb 10	34	Apr 3	16	May 25	3
Jul 18	0	Sep 8	1	Oct 30	15	Dec 21	33	Feb 11	34	Apr 4	16	May 26	3
Jul 19	0	Sep 9	1	Oct 31	16	Dec 22	33	Feb 12	33	Apr 5	15	May 27	2
Jul 20	0	Sep 10	1	Nov 1	16	Dec 23	34	Feb 13	33	Apr 6	15	May 28	2
Jul 21	0	Sep 11	1	Nov 2	16	Dec 24	34	Feb 14	33	Apr 7	15	May 29	2
Jul 22	0	Sep 12	1	Nov 3	16	Dec 25	34	Feb 15	33	Apr 8	14	May 30	2
Jul 23	0	Sep 13	1	Nov 4	17	Dec 26	34	Feb 16	32	Apr 9	14	May 31	2
Jul 24	0	Sep 14	1	Nov 5	18	Dec 27	34	Feb 17	32	Apr 10	14	Jun 1	2
Jul 25	0	Sep 15	2	Nov 6	18	Dec 28	35	Feb 18	32	Apr 11	13	Jun 2	2
Jul 26	0	Sep 16	2	Nov 7	18	Dec 29	35	Feb 19	31	Apr 12	13	Jun 3	2
Jul 27	0	Sep 17	2	Nov 8	19	Dec 30	35	Feb 20	31	Apr 13	13	Jun 4	2
Jul 28	0	Sep 18	2	Nov 9	19	Dec 31	35	Feb 21	31	Apr 14	12	Jun 5	1
Jul 29	0	Sep 19	2	Nov 10	20	Jan 1	35	Feb 22	30	Apr 15	12	Jun 6	1
Jul 30	0	Sep 20	2	Nov 11	20	Jan 2	35	Feb 23	30	Apr 16	12	Jun 7	1
Jul 31	0	Sep 21	3	Nov 12	20	Jan 3	35	Feb 24	30	Apr 17	11	Jun 8	1
Aug 1	0	Sep 22	3	Nov 13	21	Jan 4	35	Feb 25	29	Apr 18	11	Jun 9	1
Aug 2	0	Sep 23	3	Nov 14	21	Jan 5	36	Feb 26	29	Apr 19	11	Jun 10	1
Aug 3	0	Sep 24	3	Nov 15	22	Jan 6	36	Feb 27	29	Apr 20	10	Jun 11	0
Aug 4	0	Sep 25	4	Nov 16	22	Jan 7	36	Feb 28	28	Apr 21	10	Jun 12	0
Aug 5	0	Sep 26	4	Nov 17	22	Jan 8	36	Mar 1	28	Apr 22	10	Jun 13	0
Aug 6	0	Sep 27	4	Nov 18	23	Jan 9	37	Mar 2	27	Apr 23	9	Jun 14	0
Aug 7	0	Sep 28	4	Nov 19	23	Jan 10	37	Mar 3	27	Apr 24	9	Jun 15	0
Aug 8	0	Sep 29	5	Nov 20	24	Jan 11	37	Mar 4	27	Apr 25	9	Jun 16	0
Aug 9	0	Sep 30	5	Nov 21	24	Jan 12	37	Mar 5	27	Apr 26	8	Jun 17	0
Aug 10	0	Oct 1	5	Nov 22	24	Jan 13	37	Mar 6	26	Apr 27	8	Jun 18	0
Aug 11	0	Oct 2	5	Nov 23	25	Jan 14	37	Mar 7	26	Apr 28	8	Jun 19	0
Aug 12	0	Oct 3	6	Nov 24	25	Jan 15	37	Mar 8	26	Apr 29	8	Jun 20	0
Aug 13	0	Oct 4	6	Nov 25	25	Jan 16	37	Mar 9	25	Apr 30	7	Jun 21	0
Aug 14	1	Oct 5	6	Nov 26	26	Jan 17	37	Mar 10	25	May 1	7	Jun 22	0
Aug 15	1	Oct 6	7	Nov 27	26	Jan 18	37	Mar 11	24	May 2	6	Jun 23	0
Aug 16	0	Oct 7	7	Nov 28	26	Jan 19	37	Mar 12	24	May 3	6	Jun 24	0
Aug 17	0	Oct 8	7	Nov 29	27	Jan 20	37	Mar 13	24	May 4	6	Jun 25	0
Aug 18	0	Oct 9	8	Nov 30	27	Jan 21	37	Mar 14	23	May 5	6	Jun 26	0
Aug 19	0	Oct 10	8	Dec 1	28	Jan 22	37	Mar 15	23	May 6	6	Jun 27	0
Aug 20	0	Oct 11	8	Dec 2	28	Jan 23	37	Mar 16	23	May 7	6	Jun 28	0
Aug 21	0	Oct 12	9	Dec 3	28	Jan 24	37	Mar 17	22	May 8	6	Jun 29	0
												Jun 30	0

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Appendix D – Normal Temperature Adjustment (cont'd)
NORMAL DEGREE DAYS (NDD)
LEAP YEAR

Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD		
Jul 1	0	Aug 22	0	Oct 13	9	Dec 4	28	Jan 25	37	Mar 17	22	May 8	6
Jul 2	0	Aug 23	0	Oct 14	9	Dec 5	29	Jan 26	37	Mar 18	22	May 9	5
Jul 3	0	Aug 24	0	Oct 15	10	Dec 6	29	Jan 27	37	Mar 19	22	May 10	5
Jul 4	0	Aug 25	0	Oct 16	10	Dec 7	29	Jan 28	36	Mar 20	21	May 11	5
Jul 5	0	Aug 26	0	Oct 17	10	Dec 8	30	Jan 29	36	Mar 21	21	May 12	5
Jul 6	0	Aug 27	0	Oct 18	11	Dec 9	30	Jan 30	36	Mar 22	21	May 13	5
Jul 7	0	Aug 28	0	Oct 19	11	Dec 10	30	Jan 31	36	Mar 23	20	May 14	5
Jul 8	0	Aug 29	0	Oct 20	11	Dec 11	31	Feb 1	36	Mar 24	20	May 15	4
Jul 9	0	Aug 30	0	Oct 21	12	Dec 12	31	Feb 2	36	Mar 25	19	May 16	4
Jul 10	0	Aug 31	0	Oct 22	12	Dec 13	31	Feb 3	35	Mar 26	19	May 17	4
Jul 11	0	Sep 1	0	Oct 23	13	Dec 14	31	Feb 4	35	Mar 27	19	May 18	4
Jul 12	0	Sep 2	0	Oct 24	13	Dec 15	32	Feb 5	35	Mar 28	18	May 19	4
Jul 13	0	Sep 3	0	Oct 25	13	Dec 16	32	Feb 6	35	Mar 29	18	May 20	4
Jul 14	0	Sep 4	0	Oct 26	14	Dec 17	32	Feb 7	35	Mar 30	18	May 21	3
Jul 15	1	Sep 5	0	Oct 27	14	Dec 18	32	Feb 8	35	Mar 31	17	May 22	3
Jul 16	0	Sep 6	0	Oct 28	14	Dec 19	33	Feb 9	34	Apr 1	16	May 23	3
Jul 17	0	Sep 7	1	Oct 29	15	Dec 20	33	Feb 10	34	Apr 2	16	May 24	3
Jul 18	0	Sep 8	1	Oct 30	15	Dec 21	33	Feb 11	34	Apr 3	16	May 25	3
Jul 19	0	Sep 9	1	Oct 31	16	Dec 22	33	Feb 12	33	Apr 4	16	May 26	3
Jul 20	0	Sep 10	1	Nov 1	16	Dec 23	34	Feb 13	33	Apr 5	15	May 27	2
Jul 21	0	Sep 11	1	Nov 2	16	Dec 24	34	Feb 14	33	Apr 6	15	May 28	2
Jul 22	0	Sep 12	1	Nov 3	16	Dec 25	34	Feb 15	33	Apr 7	15	May 29	2
Jul 23	0	Sep 13	1	Nov 4	17	Dec 26	34	Feb 16	32	Apr 8	14	May 30	2
Jul 24	0	Sep 14	1	Nov 5	18	Dec 27	34	Feb 17	32	Apr 9	14	May 31	2
Jul 25	0	Sep 15	2	Nov 6	18	Dec 28	35	Feb 18	32	Apr 10	14	Jun 1	2
Jul 26	0	Sep 16	2	Nov 7	18	Dec 29	35	Feb 19	31	Apr 11	13	Jun 2	2
Jul 27	0	Sep 17	2	Nov 8	19	Dec 30	35	Feb 20	31	Apr 12	13	Jun 3	2
Jul 28	0	Sep 18	2	Nov 9	19	Dec 31	35	Feb 21	31	Apr 13	13	Jun 4	2
Jul 29	0	Sep 19	2	Nov 10	20	Jan 1	35	Feb 22	30	Apr 14	12	Jun 5	1
Jul 30	0	Sep 20	2	Nov 11	20	Jan 2	35	Feb 23	30	Apr 15	12	Jun 6	1
Jul 31	0	Sep 21	3	Nov 12	20	Jan 3	35	Feb 24	30	Apr 16	12	Jun 7	1
Aug 1	0	Sep 22	3	Nov 13	21	Jan 4	35	Feb 25	29	Apr 17	11	Jun 8	1
Aug 2	0	Sep 23	3	Nov 14	21	Jan 5	36	Feb 26	29	Apr 18	11	Jun 9	1
Aug 3	0	Sep 24	3	Nov 15	22	Jan 6	36	Feb 27	29	Apr 19	11	Jun 10	1
Aug 4	0	Sep 25	4	Nov 16	22	Jan 7	36	Feb 28	28	Apr 20	10	Jun 11	0
Aug 5	0	Sep 26	4	Nov 17	22	Jan 8	36	Feb 29	29	Apr 21	10	Jun 12	0
Aug 6	0	Sep 27	4	Nov 18	23	Jan 9	37	Mar 1	28	Apr 22	10	Jun 13	0
Aug 7	0	Sep 28	4	Nov 19	23	Jan 10	37	Mar 2	27	Apr 23	9	Jun 14	0
Aug 8	0	Sep 29	5	Nov 20	24	Jan 11	37	Mar 3	27	Apr 24	9	Jun 15	0
Aug 9	0	Sep 30	5	Nov 21	24	Jan 12	37	Mar 4	27	Apr 25	9	Jun 16	0
Aug 10	0	Oct 1	5	Nov 22	24	Jan 13	37	Mar 5	27	Apr 26	8	Jun 17	0
Aug 11	0	Oct 2	5	Nov 23	25	Jan 14	37	Mar 6	26	Apr 27	8	Jun 18	0
Aug 12	0	Oct 3	6	Nov 24	25	Jan 15	37	Mar 7	26	Apr 28	8	Jun 19	0
Aug 13	0	Oct 4	6	Nov 25	25	Jan 16	37	Mar 8	26	Apr 29	8	Jun 20	0
Aug 14	1	Oct 5	6	Nov 26	26	Jan 17	37	Mar 9	25	Apr 30	7	Jun 21	0
Aug 15	1	Oct 6	7	Nov 27	26	Jan 18	37	Mar 10	25	May 1	7	Jun 22	0
Aug 16	0	Oct 7	7	Nov 28	26	Jan 19	37	Mar 11	24	May 2	6	Jun 23	0
Aug 17	0	Oct 8	7	Nov 29	27	Jan 20	37	Mar 12	24	May 3	6	Jun 24	0
Aug 18	0	Oct 9	8	Nov 30	27	Jan 21	37	Mar 13	24	May 4	6	Jun 25	0
Aug 19	0	Oct 10	8	Dec 1	28	Jan 22	37	Mar 14	23	May 5	6	Jun 26	0
Aug 20	0	Oct 11	8	Dec 2	28	Jan 23	37	Mar 15	23	May 6	6	Jun 27	0
Aug 21	0	Oct 12	9	Dec 3	28	Jan 24	37	Mar 16	23	May 7	6	Jun 28	0
												Jun 29	0
												Jun 30	0

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APPENDIX E

ENERGY EFFICIENCY ADJUSTMENT

The Delivery Charges specified in Gas Rate Nos. D20 and D40 shall be adjusted from time to time in accordance with the Final Order of the Indiana Utility Regulatory Commission in Company's most recent general rate case to reflect an Energy Efficiency Funding Component and a Sales Reconciliation Component.

ENERGY EFFICIENCY FUNDING COMPONENT ("EEFC"):

The EEFC shall recover the costs of funding energy efficiency efforts throughout the Company's service area. These efforts may include, among others, energy efficiency programs, Customer education programs, and weatherization programs designed to benefit Customers under the applicable rate schedules.

The estimated annual costs, plus related revenue taxes, shall be divided by projected sales volumes to determine the applicable EEFC. The actual costs recoverable and the actual costs recovered under the EEFC shall be reconciled, with any under or over recovery being recovered or returned via the EEFC over a subsequent twelve Month period.

SALES RECONCILIATION COMPONENT ("SRC"):

The SRC shall recover the differences between Actual Margins and Adjusted Order Granted Margins for the applicable rate schedules.

Actual Margins are defined as Monthly margins for each rate schedule, prior to the SRC Adjustment. Adjusted Order Granted Margins are defined as the Order granted Monthly margins for each rate schedule, as approved in Company's most recent general rate case, as adjusted to reflect the change in number of Customers from the Order granted Customer levels. To reflect the change in number of Customers, Order granted margin per Customer is multiplied by the change in the number of Customers since the like Month during the test year, with the product being added to the Order granted margins for such Month.

The Company shall defer the calculated differences between Actual Margins and Adjusted Order Granted Margins for subsequent return or recovery via the SRC. Annually, the Company shall reflect in a revised SRC the accumulated Monthly margin differences. Beginning with the twelve-month period ending December 31, 2013, margin differences from Residential Customers

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Appendix E – Energy Efficiency Adjustment (cont’d)

receiving Gas Delivery Service under Gas Rate No. D20 eligible for recovery in the SRC annually are capped at 8% of Adjusted Order Granted Margins attributable to Residential Customers applicable to the previous year. Any actual margin differences from Residential Customers in excess of the 8% SRC cap will be deferred for future recovery either in a future SRC filing, with the annual residential SRC amount still subject to the 8% cap, or in a future rate case. The total amount that may be deferred for recovery in a future rate case may not exceed \$1 million.

Appendix E – Energy Efficiency Adjustment

The accumulated Monthly margin differences for each rate schedule shall be divided by projected throughput volumes for each rate schedule to determine the applicable SRC. Projected and actual recoveries by rate schedule under the SRC are reconciled, with any under or over recovery being recovered or returned over a subsequent twelve Month period.

ENERGY EFFICIENCY ADJUSTMENT RATE: \$ per Therm

The applicable Energy Efficiency Adjustment Rate (the sum of the EEFC and SRC) shall be applied to each Therm of metered Gas usage each Month.

<u>Rate Schedule</u>	<u>A Energy Efficiency Funding Component</u>	<u>B Sales Reconciliation Component</u>	<u>A + B Energy Efficiency Adjustment Rate</u>
Gas Rate D20	\$0.0013	\$0.0424	\$0.0437
Gas Rate D40	\$0.0013	(\$0.0057)	(\$0.0044)

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APPENDIX F

REGULATORY ASSET AMORTIZATION

APPLICABILITY:

Pursuant to Indiana Utility Regulatory Commission Order in Cause No. 43600, issued, April 1, 2009, the Company was authorized to create a regulatory asset for the purpose of accumulating energy efficiency rebate costs. Pursuant to Indiana Utility Regulatory Commission Order in Cause No. 43624, issued March 10, 2010, the Company was authorized to recover the amortized cost of energy efficiency rebates previously authorized in Cause No. 43600 through this appendix. Appendix F is applicable to Gas Rate Nos. D20 and D40.

RATES AND CHARGES:

The appendix shall be applied to each Therm of metered gas usage each Month. The current charges are set forth below:

\$0.0000 per Therm

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GAS RATE NO. S1

VARIABLE-RATE GAS SUPPLY SERVICE

APPLICABILITY:

This rate schedule applies to all Gas supplied in a Month or any portion thereof and delivered under Gas Rate Nos. D20, D30, D40, and D50 unless an eligible Customer has contracted with a 3rd Party Supplier for gas supply service.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. S1, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

GAS SUPPLY CHARGE:

The currently applicable charge for all gas supplied under this Gas Rate No. S1 is identified on Appendix A. The Gas Supply Charge is subject to change on a monthly basis.

3rd PARTY SUPPLIER:

Customers may select a 3rd Party Supplier to provide gas supply instead of the Company. Such selections shall be governed by the Company's requirements as described in the Terms and Conditions for Gas Service.

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GAS RATE NO. S2

SUPPLY OF LAST RESORT

APPLICABILITY:

This rate schedule is applicable to Customers and 3rd Party Suppliers in accordance with the Company's requirements.

SPECIAL PROVISIONS:

Incorporated herein, and made part of this Gas Rate No. S2, are the Terms and Conditions for Gas Service, as amended from time to time. Capitalized terms used in this rate schedule are defined in the Terms and Conditions for Gas Service.

GAS SUPPLY CHARGE:

For the first three days of default, the Non-Performance Charge (Gas Rate No. A1) will be applicable along with all other charges as identified in Appendix B. The Gas Supply Charge will be applicable to 3rd Party Suppliers.

BILLING:

Beginning with the fourth day following default, until the end of the Customer's billing cycle, Customers who have chosen a 3rd Party Supplier, who has defaulted, by failing to nominate and/or deliver gas supply for three (3) consecutive days, will be billed Variable-Rate Gas Supply Service, under Gas Rate No. S1, for any volumes used. Volumes may be based on estimation or proration if daily usage is not available.

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