

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

STIPULATION AND SETTLEMENT AGREEMENT

On August 26, 2022, Westfield Gas, LLC, d/b/a Citizens Gas of Westfield (“Westfield Gas” or “Petitioner”) filed its Verified Petition with the Indiana Utility Regulatory Commission (“Commission”) seeking: (i) authority to increase its rates and charges for gas utility service rendered by it and approval of a new schedule of rates and charges applicable thereto; (ii) approval of certain revisions to its terms and conditions for gas utility service; and (iii) approval pursuant to Ind. Code § 8-1-2.5-6 of an alternative regulatory plan under which it would continue its energy efficiency program portfolio and Energy Efficiency Rider. Petitioner also filed the testimony and exhibits constituting its case-in-chief on August 26, 2022. On December 2, 2022, the Indiana Office of Utility Consumer Counselor (“OUCC”) filed its direct testimony and exhibits. Petitioner filed rebuttal testimony and exhibits on January 3, 2023.

In early December 2022, Petitioner and the OUCC (collectively the “Settling Parties”) began discussions regarding potential resolution of the issues in this proceeding through a settlement agreement, subject to Commission approval. On January 18, 2023, the Settling

Parties notified the Commission that they had reached an agreement with respect to all of the issues before the Commission, subject to preparation and execution of a written definitive settlement agreement.

The Settling Parties, solely for purposes of compromise and settlement and having been duly advised by their respective staff, experts and counsel, stipulate and agree that the terms and conditions set forth in this Stipulation and Settlement Agreement (“Settlement Agreement”) represent a fair, just and reasonable resolution of all matters raised in this proceeding, subject to their incorporation by the Commission into a final, non-appealable order without modification or further condition that may be unacceptable to either Settling Party (“Final Order”).

I. INCREASE IN NET OPERATING INCOME.

1. **Test Year and Rate Base Cutoff.** The period used for determining the revenues and expenses incurred by Petitioner to provide gas service to the public was the twelve months ended December 31, 2021, adjusted for changes that are fixed, known, and measurable for ratemaking purposes and occur within 12 months following the end of the test year. The utility properties used and useful for the provision of gas service to the public by Petitioner are properly valued for purposes of this proceeding as of December 31, 2021.

2. **Pro Forma Revenues, Expenses and Net Operating Income at Present Rates.**

a. As shown on Attachment 1 hereto, the Settling Parties agree that Petitioner’s total pro forma operating revenues at present rates are **\$7,068,748** for purposes of this proceeding, which includes an adjustment for miscellaneous other revenues of (\$133,090), as opposed to the adjustment proposed in Petitioner’s case-in-chief of (\$152,919). The agreed upon adjustment to miscellaneous other revenues of (\$19,830) results from the Settling Parties’ agreement to:

i. use of a three-year average of calendar years 2019, 2020 and 2021 to determine pro forma late payment fees as provided in Petitioner's case-in-chief;

ii. use of a three-year average of calendar years 2019, 2020 and 2021 to determine pro forma reconnection and collection fee revenue, as provided in Petitioner's case-in-chief; and

iii. use of a three-year average of calendar years 2019, 2020 and 2021 to determine pro forma imbalance premium revenue, which results in a (\$4,514) decrease in revenue as compared to the (\$24,344) decrease in revenue included in Petitioner's case in chief, which results in a (\$19,830) adjustment.

b. Operating Expenses at Present Rates. As shown on Attachment 1 hereto, the Settling Parties agree Westfield Gas's present total operating expenses for purposes of this proceeding are **\$6,417,537**, which includes without limitation:

i. gas costs of \$3,823,916;

ii. depreciation expense in the amount of \$506,642;

iii. pro forma rate case expenses of \$375,000 to be amortized over four (4) years (subject to the agreements set forth in Section IV below) for an annual revenue requirement of \$93,750 based on the Settling Parties having reached an agreement in principle on January 18, 2023, rather than fully litigating the case;

iv. total net write off non-gas cost of \$11,190, based on an agreed upon pro forma adjustment to net write-off non-gas costs of (\$1,448), as opposed to Petitioner's case-in-chief amount of \$12,658;

v. taxes of \$148,887; and

vi. public utility fees of \$9,040.

c. Pro Forma Net Operating Income at Present Rates. The pro forma net operating income under present rates for purposes of this proceeding is **\$651,211**. This net operating income amount is insufficient to cover Petitioner's necessary and reasonable operating expenses and provide Petitioner an opportunity to earn a fair return

on the fair value of its utility properties as set forth below. Accordingly, the existing rates and charges are unjust and unreasonable and should be increased.

3. **Fair Value Rate Base, Capital Structure and Fair Return.**

a. Fair Value Rate Base. For purposes of this proceeding, the regulatory fair value rate base of the utility properties used and useful for the provision of gas service by Petitioner to the public is \$20,145,826.

b. Capital Structure. The Settling Parties agree that Petitioner’s authorized Return on Equity should be 10.00%, adjusted for inflation, as set forth below. The Settling Parties further agree that Petitioner’s current cost of debt is 3.59%, as supported in Petitioner’s Exhibit No. 2, Attachment CLJ-2, and that an inflation adjustment should not be applied to the cost of debt or customer deposits. The resulting capital structure and weighted cost of capital are set forth in the table below:

Description	Amount	Percent of Total	Cost	Inflation Adjustment	Fair Value Cost of Capital	Fair Value Weighted Cost of Capital
Equity	\$15,109,326	75.00%	10.00%	-1.923%	8.077%	6.058%
Debt	\$5,000,000	24.82%	3.59%		3.590%	0.891%
Customer Deposits	\$36,500	0.18%	0.50%		0.500%	0.001%
Total	\$20,145,826	100.00%				6.950%

c. Fair Return. The Settling Parties agree Petitioner should be authorized a fair rate of return of 6.950%, based upon a fair value rate base of \$20,145,826. The foregoing fair rate of return will adequately and fairly compensate Petitioner for its investments, while maintaining the financial integrity of the gas utility. As shown on Attachment 1 hereto and in the table below, applying a 6.950% fair rate of return to the regulatory fair value rate base

of \$20,145,826 would generate for purposes of this proceeding a fair return of **\$1,400,063** for GCA earnings test purposes.

Fair Value Rate Base	\$20,145,826
Rate of Return	6.950%
Net Operating Income Required	\$1,400,063

4. **Allowed Increase.** As shown on Attachment 1 hereto, the Settling Parties agree for purposes of settlement that Petitioner’s current recurring monthly rates and charges should be increased to levels sufficient to produce additional operating revenues of **\$751,832** from gas utility service, which reflects an approximately **10.64%** increase in total operating revenues, inclusive of gas costs. The agreed increase in additional revenues will provide Petitioner an opportunity to realize adequate utility operating income, enable Petitioner to maintain and support its credit and provide adequate financing, assure market confidence in its financial soundness, allow Petitioner to earn a return commensurate with returns available on other investments of comparable risk, and permit it to obtain reasonable additional capital to enable Petitioner to render adequate, reliable and safe gas service to the public.

5. **Increases to Monthly Customer Charges.** The Settling Parties agree the monthly Customer Charges will be revised as proposed in Petitioner’s case-in-chief with the exception of the residential customer charge established under Gas Rate D20, which will be increased from \$11.83 to \$15.00 per Month as opposed to \$16.76 per Month as proposed in Petitioner’s case-in-chief. The stipulated Customer Charges, by rate class, are set forth below:

Class	Customer Charge
Gas Rate No. D20	\$15.00
Gas Rate No. D30	\$152.20
Gas Rate No. D40	\$50.56
Gas Rate No. D50	\$1,442.69

6. **Allocation of Agreed Upon Increase in Operating Revenues.** The Settling Parties stipulate that the agreed-upon increase in operating revenues should be applied based on the cost-of-service study filed by Petitioner in this Cause as Petitioner's Exhibit No. 6, Attachment SAM-6 without modification. Petitioner has updated the cost-of-service study and rate design based on the Settling Parties agreed-upon fair value rate base, weighted average cost of capital, revenue requirement and the agreed upon change to the monthly Residential Customer charges.

7. **Rate Schedules Implementing Agreed Upon Rate Increase.** Attachment 2 hereto includes red-line and clean copies of the agreed-upon rate schedules for each rate class setting forth the monthly Customer Charges and Delivery Charges for each customer class determined as described above.

II. CONTINUATION OF ENERGY EFFICIENCY PROGRAMS AND ENERGY EFFICIENCY RIDER

8. **Background.** In its Order in Cause No. 44731, the Commission authorized Petitioner, pursuant to Indiana Code ch. 8-1-2.5, to continue its energy efficiency program portfolio (which previously had been approved in Cause Nos. 43624 and 44124), as well as an Energy Efficiency Rider designed to both: (i) recover costs incurred to maintain a portfolio of energy efficiency programs through a mechanism known as the Energy Efficiency Funding Component ("EEFC"); and (ii) decouple Petitioner's fixed cost recovery from sales of natural gas to its residential and commercial customers through a mechanism known as the Sales Reconciliation Component ("SRC"). By Order dated November 27, 2019, in Cause No. 45263, the Commission authorized a further extension of Petitioner's gas energy efficiency program portfolio, as well as the EEFC and SRC until Petitioner's next base rate order, or until Indiana

Gas Company, Inc. n/k/a CenterPoint Energy Indiana North's energy efficiency programs are not approved, expire or otherwise cease. In this case, Petitioner sought an extension of its energy efficiency program portfolio, as well as authority to continue both components of the Energy Efficiency Rider.

9. **Energy Efficiency Programs**. The Settling Parties agree Petitioner shall continue offering energy efficiency programs. The energy efficiency program budget will continue to be \$8,500 per year, \$500 of which will be devoted to outreach efforts. For any year in which Petitioner spends less than the foregoing budgeted amount, the difference between the actual spend and the budget will be carried forward and increase the maximum permissible spend in future years. In order to minimize the cost of operating the programs, Petitioner will administer the programs "in-house," without using a third party administrator and will apply results from CenterPoint Energy Indiana North's most recent evaluation, measurement and verification ("EM&V") analyses to the same measures offered by Petitioner. On or before March 31st of each year, Petitioner will submit in this Cause an energy efficiency scorecard showing for the previous calendar year:

- a. the deemed savings attributable to the energy efficiency programs;
- b. the number of customers participating by measure;
- c. incentive amount for each measure; the net-to-gross ratio, if any, by measure; and
- d. a break out of the energy budget by sector and program on an annual basis.

Petitioner will convene a meeting once annually to collaborate with the OUCC to discuss the energy efficiency programs. Petitioner may modify the energy efficiency programs that it offers as a part of its portfolio at its sole discretion but may not offer any programs not offered by CenterPoint Energy Indiana North.

10. **Energy Efficiency Funding Component.** The EEFC shall continue to be used to recover costs associated with implementation of the energy efficiency programs. The EEFC shall remain in place unchanged and shall continue to operate in the manner approved by the Commission's Orders in Cause Nos. 43624, 44124, 44731 and 45263.

11. **Sales Reconciliation Component.** The SRC shall continue to be used to calculate and recover, as applicable, the differences between actual margins and adjusted order granted margins for the applicable rate schedules (*i.e.*, the order granted monthly margins for each Applicable Rate Schedule, as approved in this proceeding, as adjusted to reflect the change in number of End-Use Customers from the order granted End-Use Customer levels). The SRC shall continue to operate in the manner approved by the Commission's Orders in Cause Nos. 43624, 44124, 44731 and 45263. The residential margin differences eligible for recovery in the SRC annually will be capped at 8% of adjusted order granted residential margins applicable to the previous year. As approved in Cause No. 44124 and continued in Cause Nos. 44731 and 45263, any actual residential margin differences 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% SRC 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.

12. **Term of Extension.** Petitioner shall continue offering energy efficiency programs, and the Energy Efficiency Rider shall remain effective, until a final Order is issued in Petitioner's next base rate case, unless CenterPoint Energy Indiana North's energy efficiency programs are not approved, expire, or otherwise cease, in which case Westfield Gas's energy efficiency portfolio and energy efficiency rider will be wound down and discontinued.

III. TERMS AND CONDITIONS FOR GAS SERVICE

13. The Settling Parties agree the miscellaneous revisions to Petitioner's General Conditions for Gas Service set forth in Petitioner's Exhibit No. 7, Attachments DBA-2 and DBA-3 and described in the direct testimony of Debi Bardhan-Akala should be approved by the Commission.

IV. SPECIAL TERMS REGARDING RATE CASE EXPENSES

14. As set forth above, the Settling Parties agree to total rate case expense of \$375,000 amortized over four (4) years. If Westfield Gas files a general rate case before the expiration of the amortization period of four (4) years, any unamortized portion will be recoverable as part of the revenue requirement in Westfield Gas's next rate case. If not already addressed by an intervening base rate case order before expiration of the stipulated amortization period, Westfield Gas agrees to file a revised tariff to remove the annual amortization portion (i.e., \$93,750) from base rates. If such an adjustment is required, Petitioner may adjust its rates and charges on an across-the-board basis as opposed to re-running the cost-of-service study.

V. UNACCOUNTED FOR GAS COSTS

15. The Settling Parties agree to use a three-year average of 1.18% as a cap to unaccounted for gas in Petitioner's GCA.

VI. AGREED UPON PROPOSED ORDER

16. The Settling Parties have worked together to prepare an agreed upon proposed order (the "Proposed Order"), which will be submitted jointly by the Parties on or before February 13, 2023. As further set forth below, the Settling Parties will request the Commission adopt the findings in the Proposed Order accepting and approving this Settlement Agreement in its entirety, without any change or condition that is unacceptable to either Settling Party.

VII. SETTLEMENT AGREEMENT -- SCOPE AND APPROVAL

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

18. This Settlement Agreement shall not constitute nor be deemed an admission by any Settling Party in any other proceeding except as necessary to enforce its terms before the Commission, or any tribunal of competent jurisdiction. This Settlement Agreement is solely the result of compromise in the settlement process and, except as provided herein, is without prejudice to and shall not constitute a waiver of any position that any of the Settling Parties may take with respect to any or all of the issues resolved herein in any future regulatory or other proceeding. Each of the Settling Parties has entered into this Agreement solely to avoid further disputes and litigation with the attendant inconvenience and expenses in this Cause. In accordance with the Order in *Re Petition of Richmond Power & Light*, Cause No. 40434, p. 10, the Settling Parties agree and ask the Commission to incorporate as part of its Final Order that this Settlement Agreement, or the Order approving it, not be cited as precedent by any person or deemed an admission by any party in any other proceeding except as necessary to enforce its terms before the Commission, or any court of competent jurisdiction on these particular issues.

19. This Settlement Agreement is conditioned upon and subject to Commission acceptance and approval of its terms in their entirety, without any change or condition that is unacceptable to any Settling Party. If the Settlement Agreement is not approved in its entirety by

the Commission, the Settling Parties agree that the terms herein shall not be admissible in evidence or discussed by any party in a subsequent proceeding. Moreover, the concurrence of the Settling Parties with the terms of this Settlement Agreement is expressly predicated upon the Commission's approval of the Settlement Agreement in its entirety without any material modification or any material condition deemed unacceptable by any Party. If the Commission does not approve the Settlement Agreement in its entirety, the Agreement shall be null and void and deemed withdrawn, upon notice in writing by either Settling Party within fifteen (15) business days after the date of the Final Order that any modifications made by the Commission are unacceptable to it. In the event the Settlement Agreement is withdrawn, the Settling Parties will request that an Attorneys' Conference be convened to establish a procedural schedule for the continued litigation of this proceeding.

20. The Settling Parties stipulate that the evidence of record presented in this Cause constitutes substantial evidence sufficient to support this Settlement Agreement and provide an adequate evidentiary basis upon which the Commission can make any findings of fact and conclusions of law necessary for the approval of this Settlement Agreement, as filed. In addition, the Settling Parties shall offer settlement testimony supporting the Commission's approval of this Settlement Agreement. Such supportive testimony will be agreed-upon by the Settling Parties.

21. The direct, rebuttal and settlement testimony filed in this proceeding will be offered into evidence without objection. The Settling Parties agree that Public's Exhibit 5-S, Supplemental Testimony of OUCC Witness Leja D. Courter and Corrected Testimony of Leja D. Courter, filed by the OUCC on January 10, 2023, will not be offered into evidence. The Settling Parties hereby waive cross-examination of each other's witnesses.

22. The Settling Parties will support this Settlement Agreement before the Commission and request that the Commission accept and approve the Settlement Agreement. This Settlement Agreement is a complete, interrelated package and is not severable, and shall be accepted or rejected in its entirety without modification or further condition(s) that may be unacceptable to any Settling Party.

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

24. The undersigned have represented and agreed that they are fully authorized to execute this Settlement Agreement on behalf of their designated clients, and their successors and assigns, who will be bound thereby.

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

Accepted and Agreed on this 10th day of February, 2023.

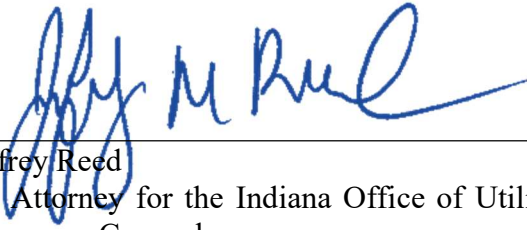
[signature page follows]

Westfield Gas, LLC d/b/a Citizens Gas of
Westfield



Michael E. Allen
An Attorney for Citizens Gas of Westfield

Indiana Office of Utility Consumer Counselor



Jeffrey Reed
An Attorney for the Indiana Office of Utility
Consumer Counselor

Westfield Gas, LLC
 d/b/a Citizens Gas of Westfield
 Cause No. 45761

Comparison of Petitioner's and the OUCC's Proposed Revenue Requirements
 to Agreed Upon Revenue Requirements

Description	A Per Petitioner As Filed	B Per OUCC	C Settlement Agreement
Rate Base	22,073,595	13,877,485	20,145,826
Times: Rate Of Return	8.426%	7.941%	6.950%
Return on Rate Base	1,859,896	1,102,011	1,400,063
Less: Adjusted Net Operating Income	569,171	712,366	651,211
Increase In Net Operating Income	1,290,725	389,643	748,852
Divided by Revenue Conversion Factor	0.9960366	0.9972367	0.9960366
Recommended Revenue Increase (Decrease)	\$1,295,861	\$390,723	\$751,832
Overall Percentage Increase (Decrease)	18.38%	5.52%	10.64%

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		(133,090)				page 6
10		(47,351)				Income Statement
11		(1,074)				page 5
12		13				
13				\$751,832		page 10
14	\$5,671,284	\$ 1,397,464	\$7,068,748	\$751,832	\$7,820,580	
<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	(\$22,110)	\$3,244,832	\$751,832	\$3,996,664	
<u>Other Operating Expenses</u>						
20	\$1,640,499					Income Statement
21		93,750				page 7
22		(3,553)		2,105		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		875		page 8
33	\$1,640,499	\$297,594	\$1,938,093	\$2,980	\$1,941,073	

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					Income Statement
35		(247,063)				Attachment CAJ-2
36	\$753,704	(\$247,063)	\$506,642	\$0	\$506,642	
<u>Taxes</u>						
37	\$212,470					Income Statement
38		(\$67,162)		\$0		page 9
39		3,582				Attachment CAJ-2
40		(4)				Attachment SEK-2
41	\$212,470	(\$63,584)	\$148,887	\$0	\$148,887	
42	\$660,269	(\$9,058)	\$651,211	\$748,852	\$1,400,063	

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~~15.00 per Meter per Month

DELIVERY CHARGE:

~~\$0.3590~~.4468 per Therm for the first 120 Therms delivered each Month

~~\$0.2245~~.2792 per Therm for the next 380 Therms delivered each Month

~~\$0.2082~~.2591 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.

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~~.4324 per Therm for the first 500 Therms delivered each Month

~~\$0.1834~~.2050 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.

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.

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.

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.

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~~.3376 per Therm for the first 120 Therms delivered each Month

~~\$0.2132~~.2448 per Therm for the next 380 Therms delivered each Month

~~\$0.2020~~.2319 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.

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.

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.

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.

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:

~~\$0.1602.1663~~ 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.

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.

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.

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.

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.~~

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.

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.

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%.

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.

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

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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. 4473145761

Effective: **May 1, 2017**

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

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

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~~Superseding One Hundred Forty-Third Revised Original Page No.~~
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~~45761

Effective: ~~March 1, 2022~~

Westfield Gas, LLC

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Indianapolis, Indiana 46202

~~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. 4473145761

Effective: ~~March 1, 2022~~

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)

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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)

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

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.

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.

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

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

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

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)

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

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.

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.~~

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:

\$15.00 per Meter per Month

DELIVERY CHARGE:

\$0.4468 per Therm for the first 120 Therms delivered each Month

\$0.2792 per Therm for the next 380 Therms delivered each Month

\$0.2591 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.

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:

\$0.4324 per Therm for the first 500 Therms delivered each Month

\$0.2050 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.

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.

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.

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.

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:

\$0.3376 per Therm for the first 120 Therms delivered each Month

\$0.2448 per Therm for the next 380 Therms delivered each Month

\$0.2319 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.

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.

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.

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.

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:

\$0.1663 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.

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.

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.

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.

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.

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.

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.

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%.

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.

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

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

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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. 45761**

Effective:

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

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	For Illustrative Purposes Only			Supply Charge	\$0.7661
Day 6	Capacity				Supply Charge	\$0.7661
Day 7	Capacity	\$0.3101	Commodity	\$0.4560	Gas Supply Charge	\$0.7661

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

For Illustrative Purposes Only

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

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.

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.

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

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

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

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.

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

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

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.

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.