

STATE OF INDIANA

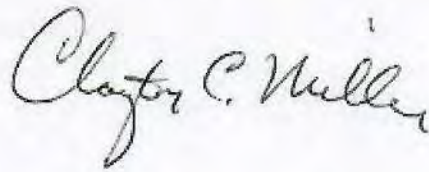
INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF SOUTH EASTERN INDIANA)
NATURAL GAS COMPANY, INC. FOR)
AUTHORITY TO INCREASE RATES AND)
CHARGES THROUGH THE SMALL UTILITY) CAUSE NO. 46074-U
PROCEDURE PURSUANT TO IND. CODE SEC.)
8-1-2-61.5 AND 170 IND ADMIN. CODE 14-1)

SUBMISSION OF PARTIES' SETTLEMENT AGREEMENT

The petitioner South Eastern Indiana Natural Gas Company, Inc. ("SEING") and the only other party to this cause, the Indiana Office of Utility Consumer Counselor, have executed the attached Stipulation and Settlement Agreement agreeing to the terms of relief they propose that the Commission grant to SEING in resolution of this matter. The Agreement is accompanied by settlement schedules at Appendix A, the revenue proof at Appendix B, and the proposed tariff, in both clean and redlined versions, at Appendix C.

Respectfully submitted,



Clayton C. Miller, Att'y No. 17466-49
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Indianapolis, IN 46244
(317) 220-8154
clay@claytonmillerlaw.com

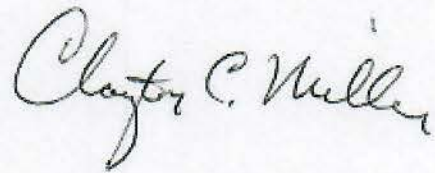
Attorney for South Eastern Indiana Natural Gas Company, Inc.

CERTIFICAT OF SERVICE

The undersigned certifies that a copy of this filing has been served upon the following via electronic mail this 8th day November, 2024 to:

T. Jason Haas thaas@oucc.IN.gov

as well as to infomgt@oucc.in.gov

A handwritten signature in black ink that reads "Clayton C. Miller". The signature is written in a cursive style with a large initial 'C'.

Clayton C. Miller

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

APPLICATION OF SOUTH EASTERN)
INDIANA NATURAL GAS COMPANY, INC.)
FOR AUTHORITY TO INCREASE RATES) CAUSE NO. 46074 U
AND CHARGES THROUGH THE SMALL)
UTILITY PROCEDURE PURSUANT TO IND.)
CODE § 8-1-2-61.5 AND 170 IAC 14-1-1 ET)
SEQ.

STIPULATION AND SETTLEMENT AGREEMENT

South Eastern Indiana Natural Gas Company, Inc. (“South Eastern” or “Applicant”) and the Indiana Office of Utility Consumer Counselor (“OUCC”), (collectively the “Settling Parties”), solely for purposes of compromise and settlement, stipulate and agree that the terms and conditions set forth below represent a fair, just, and reasonable resolution of the matters set forth below, subject to their incorporation by the Indiana Utility Regulatory Commission (“Commission”) into a final, non-appealable order (“Final Order”) without modification or further condition that may be unacceptable to either Settling Party. If the Commission does not approve this Stipulation and Settlement Agreement (“Settlement Agreement”), in its entirety, the entire Settlement Agreement shall be null and void and deemed withdrawn, unless otherwise agreed in writing by the Settling Parties.

I. TERMS AND CONDITIONS.

A. Requested Relief - The Settling Parties agree that matters for which South Eastern requested relief in its application that are not addressed herein are resolved as South Eastern proposed, without waiving the right to challenge such resolution prospectively. When referring to “as proposed by Applicant,” the Settling Parties

mean the proposals as reflected in South Eastern's revised case-in-chief attached to the OUCC's report, filed on September 20, 2024.

- B. Settlement Schedules** – The Settling Parties agree to and incorporate herein the settlement schedules in Appendix A, which are representative of the terms agreed upon in this Settlement Agreement.
- C. Revenues** – The Settling Parties agree to the following adjustments to revenue, which differ from the adjustments South Eastern proposed:
- i. Weather Normalized Sales Adjustment: \$7,878; and
 - ii. Normalization Adjustment: (\$17,147).
- D. Expenses** – The Settling Parties agree to the following adjustments to expenses, which differ from the adjustments South Eastern proposed:
- i. Distribution Expense: (\$10,702), consisting of \$22,551 for salaried payroll expense, (\$6,947) for hourly payroll expense, (\$25,860) for 401K Contribution and Health Insurance, and (\$446) for FICA tax;
 - ii. Customer Expense: (\$35,304), consisting of (\$23,946) for hourly payroll expense, (\$11,166) for 401K Contribution and Health Insurance, and (\$192) for FICA tax;
 - iii. Administrative and General Expense: (\$23,184), consisting of (\$14,816) for rate case expense, (\$2,399) for miscellaneous and general expense, (\$3,200) for outside services fees, (\$3,100) for energy efficiency rebates, \$475 for insurance expense, and (\$145) for lobbying expense. Referring to rate case expense, the total rate case expense of \$83,200 will be amortized over three years, for an annual amortization of \$27,333. Removing the \$42,549 test

year expense agreed to in settlement results in a (\$14,816), as noted above.

South Eastern will file a revised tariff if new base rates have not gone into effect at the end of the three-year amortization period to remove rate case expense from South Eastern's base rates;

- iv. Taxes Other Than Income Taxes: \$6,293, consisting of (\$2,975) for the IURC Fee and \$9,268 for property taxes;
- v. State and Federal Income Tax: The Settling Parties agree applicable expense adjustments will flow through to arrive at the appropriate state and federal income tax expense; and
- vi. Below the Line Other Income and Expenses: (\$3,196).

E. Rate Base – The Settling Parties agree the net gas plant in service should be \$2,301,489, materials and supplies should be \$92,534, gas stored underground should be \$160,254, and working capital should be \$134,080, all as of June 30, 2024. The resulting overall rate base, as agreed by the Settling Parties, is \$2,688,357, as shown in Appendix A.

F. Capital Structure – The Settling Parties agree to the capital structure as of June 30, 2024 shown in Appendix A, including:

- i. an overall weighted average cost of capital of 8.27%;
- ii. a 0.36% weighted cost of debt for synchronized interest of \$9,678;
- iii. Common Equity amount of \$1,426,271 and cost of 10.10%;
- iv. Customer Deposit amount of \$108,875, with a deposit rate of 6.00%; and
- v. Deferred Income Tax amount of \$286,016 at a cost of 0.00%.

G. Revenue Requirement – The Settling Parties agree to a recommended revenue increase of \$300,787, as set forth in Table 1 below:

Table 1 - Agreed Revenue Requirement

Description	Applicant's Revised Case-in Chief	OUCC Case-in-Chief	Final Settlement	Difference (Applicant's Revised Case-in Chief and Final Settlement)
Original Cost Rate Base	\$2,691,967	\$2,682,852	\$2,688,357	(\$3,610)
Times: Weighted Cost of Capital	8.27%	8.27%	8.27%	0.00%
Net Operating Income Required	\$222,626	\$221,872	\$222,327	\$299
Less: Adjusted Net Operating Income	(\$80,889)	\$20,973	(\$3,312)	(\$77,577)
Net Revenue Increase Required	\$303,515	\$200,899	\$225,639	\$77,876
Gross Revenue Conversion Factor	133.3044%	133.3044%	133.3044%	0%
Recommended Revenue Increase	\$404,599	\$267,806	\$300,787	\$103,812
Percentage Increase (Net of Gas Cost Revenue)	33.09%	21.81%	24.26%	(8.83%)

Additional detail regarding the derivation of the agreed revenue requirement is provided in the settlement schedules included in Appendix A.

H. Customer Service Charges – The customer service charges shall be approved as set forth below:

- i. Rate RS: Residential Sales Service: \$14.50;
- ii. Rate GS: General Sales Service 250 cfh and below: \$14.50;
- iii. Rate GS: General Sales Service 251 cfh to 800 cfh: \$26.76;
- iv. Rate GS: General Sales Service over 800 cfh: \$89.24;
- v. Rate STS: School Transportation Service 250 cfh and below: \$14.50;

- vi. Rate STS: School Transportation Service 251 cfh to 800 cfh: \$26.76; and
- vii. Rate STS: School Transportation Service over 800 cfh: \$89.24.

- I. **Allocation of Rate Increase** – The Settling Parties agree the increase in revenue requirement will be allocated to all rate classes such that the total revenues of each rate class are increased by the same percentage.
- J. **Tariff Changes** – The Settling Parties agree to South Eastern’s proposal to change its Tariff language relating to rate class numbering, dates, meter designations, improved size designation and a change to use the more recent 30-year NOAA data in Appendix D – NTA. A final revenue proof and an updated tariff (clean and redlined) that includes all tariff changes are attached as Appendices B and C.

II. PRESENTATION OF THE SETTLEMENT AGREEMENT TO THE COMMISSION.

- A. The Settling Parties agree this Settlement Agreement is evidence of their support thereof before the Commission and request the Commission to expeditiously accept and approve the Settlement Agreement.
- B. If the Commission fails to approve this Settlement Agreement in its entirety without any change or approves it with condition(s) that are unacceptable to either Settling Party, the Settlement Agreement and any supporting evidence shall be withdrawn, and the Commission will continue the processing of South Eastern’s application, resuming at the point that consideration of the application on the merits was suspended by the filing of this Settlement Agreement. Supporting evidence withdrawn as provided above shall not thereafter be quoted, cited, or otherwise referenced.

- C. A Commission Order approving this Settlement Agreement shall be effective immediately, and the agreements contained herein shall be unconditional, effective, and binding on all Settling Parties as a Final Order of the Commission. Rates shall be effective on a services-rendered basis after the entry of the Final Order.
- D. The Settling Parties acknowledge a significant motivation for Applicant to enter into this Settlement Agreement is the expectation that the Final Order will be issued promptly by the Commission authorizing increases in South Eastern's rates and charges consistent with this Settlement Agreement and the agreed positions of the Settling Parties as reflected by the evidence in this Cause. The Settling Parties have spent significant time and effort resolving the issues raised in this case.
- E. The Settling Parties believe South Eastern's revised case-in-chief, the OUCC's report, and this Settlement Agreement, including the appendices attached hereto, constitute substantial evidence that is sufficient to support this Settlement Agreement and provide an adequate evidentiary basis upon which the Commission may make the findings of fact and conclusions of law necessary to issue a Final Order adopting and approving this Settlement Agreement.

III. SETTLEMENT EFFECT, SCOPE, AND APPROVAL.

- A. The Settling Parties also acknowledge and agree as follows:
 - i. The Settlement Agreement is conditioned upon and subject to its acceptance and approval by the Commission in its entirety without change or condition that is unacceptable to Applicant or the OUCC. Each term of the Settlement Agreement is in consideration and support of each and every other term.

- ii. The Settlement Agreement is the result of compromise by the Settling Parties within the settlement process. Neither the making of this Settlement Agreement nor any of the individual provisions or stipulations herein shall constitute an admission or waiver by either Settling Party in any other proceeding nor shall they constitute an admission or waiver in this proceeding if the Settlement Agreement is not approved by the Commission. The Settlement Agreement and the Final Order approving this Settlement Agreement shall not be used as precedent or offered as an admission in any other proceeding or for any other purpose except to the extent necessary to implement or enforce its terms. In the event this Settlement Agreement or the resulting Final Order is offered for any purpose prohibited by this Settlement Agreement, the Settling Parties agree that objections by the non-offering party are proper and should be sustained.
- iii. The communications, negotiations, and discussions between the Settling Parties, along with the materials produced and exchanged during the negotiation of this Settlement Agreement, all relate to offers of settlement and compromise, and as such, are privileged and confidential. Such material shall not be used in this or any other proceeding without the written agreement of the Settling Parties.
- iv. The undersigned represent and agree they are fully authorized to execute this Settlement Agreement on behalf of their designated clients who will hereafter be bound by this Settlement Agreement except to the extent otherwise agreed above.

- v. The Settling Parties will support and not oppose on rehearing, reconsideration, and/or appeal, a Final Order accepting and approving this Settlement Agreement in accordance with its terms.

ACCEPTED and AGREED this 8th day of November 2024.

South Eastern Indiana Natural Gas
Company, Inc.

By: Clayton C. Miller
Clayton C. Miller,
Counsel of Record

Indiana Office of Utility Consumer Counselor

By: T. Jason Haas
T. Jason Haas,
Senior Deputy Consumer Counselor

SETTLEMENT APPENDIX A

SETTLEMENT SCHEDULES

IURC Cause No. 46074-U

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

COMPARATIVE BALANCE SHEET
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A As of 12/31/2022	Column B As of 12/31/2023	Column C As of 6/30/2024
ASSETS AND OTHER DEBITS					
UTILITY PLANT					
1	Utility plant in service	101	\$ 5,202,346	\$ 5,477,426	\$ 5,516,749
2	Accumulated provision for depreciation, amortization, & depletion	108	(2,986,803)	(3,136,777)	(3,215,260)
3	Net utility plant in service		<u>\$ 2,215,543</u>	<u>\$ 2,340,649</u>	<u>\$ 2,301,489</u>
4	Utility plant leased to other	104	\$ -	\$ -	\$ -
5	Property held for future use	105	-	-	-
6	Production property held for future use	105.1	-	-	-
7	Completed construction not classified	106	209,864	-	-
8	Construction work in progress	107	28,073	73,634	156,617
9	Utility plant acquisition adjustments	114	-	-	-
10	Other utility plant adjustments	116	-	-	-
11	Gas stored underground-noncurrent	117	-	-	-
12	Accumulated provision for depreciation, amortization, & depletion	109 -115	-	-	-
13	Total Utility Plant		<u>\$ 2,453,480</u>	<u>\$ 2,414,283</u>	<u>\$ 2,458,106</u>
OTHER PROPERTY AND INVESTMENTS					
14	Nonutility property	121	\$ -	\$ -	\$ -
15	Accumulated provision for depreciation & amortization on nonutility property	122	-	-	-
16	Investment in associated companies	123	-	-	-
17	Investment in subsidiary companies	123.1	-	-	-
18	Other investments	124	-	-	-
19	Special funds	125,126,128	-	-	-
20	Total Other Property And Investments		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Milan, IN 47031

COMPARATIVE BALANCE SHEET
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A	Column B	Column C
			As of 12/31/2022	As of 12/31/2023	As of 6/30/2024
CURRENT AND ACCRUED ASSETS					
21	Cash	131	\$ 399,527	\$ 133,021	\$ 406,720
22	Special deposits	132, 133, 134	-	-	-
23	Working funds	135	8,781	15,182	10,816
24	Temporary cash investments	136	-	-	-
25	Notes receivable	124	-	-	-
26	Accounts receivable	142,143	190,979	38,732	(117,780)
27	Accumulated provision for uncollectible accounts - credit	144	3,201	6,205	7,621
28	Receivables from associated companies	146	(62)	(62)	(62)
29	Materials and supplies	151-156, 163	60,146	113,347	137,373
30	Gas stored underground-current	164	-	-	-
31	Liquified natural gas stored	165	-	-	-
32	Prepayments	166	-	7,654	-
33	Advance payment for gas development and production	167	-	-	-
34	Other advance payments for gas	168	-	-	-
35	Interest and dividends receivable	171	-	-	-
36	Rent receivable	172	-	-	-
37	Accrued utility revenues	173	71,661	37,415	5,429
38	Miscellaneous Current and Accrued Assets	174	-	-	-
39	Total Current and Accrued Assets		<u>\$ 734,232</u>	<u>\$ 351,495</u>	<u>\$ 450,117</u>
DEFERRED DEBITS					
40	Unamortized debt discount and expense	181	\$ -	\$ -	\$ -
41	Extraordinary property losses	182	-	72	32,643
42	Preliminary survey and investment charges	183.1, 183.2	-	-	-
43	Clearing accounts	184	-	-	-
44	Temporary facilities	185	-	-	-
45	Miscellaneous deferred debits	186	81,322	3,942	-
46	Research and development expenditures	187	-	-	-
47	Total Deferred Debits		<u>\$ 81,322</u>	<u>\$ 4,014</u>	<u>\$ 32,643</u>
48	Total Assets and Other Debits		<u>\$ 3,269,035</u>	<u>\$ 2,769,791</u>	<u>\$ 2,940,866</u>

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AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A	Column B	Column C
			As of 12/31/2022	As of 12/31/2023	As of 6/30/2024
LIABILITIES AND OTHER CREDITS					
PROPRIETARY CAPITAL					
1	Common stock	201	\$ 162,400	\$ 162,400	\$ 162,400
2	Preferred Stock	204	-	-	-
3	Capital stock subscribed	202, 205	-	-	-
4	Stock liability on conversion	203, 206	-	-	-
5	Premium on capital stock	207	-	-	-
6	Other paid-in capital	208, 211	-	-	-
7	Installments received on capital stock	212	-	-	-
8	Discount on capital stock	213	-	-	-
9	Capital stock expense	214	-	-	-
10	Unappropriated undistributed subsidiary earnings	215.1	-	-	-
11	Unappropriated retained earnings	216	(18,054)	(631,191)	(553,223)
12	Reacquired capital stock	217	-	-	-
13	Appropriated retained earnings	218	1,817,094	1,817,094	1,817,094
14	Total Proprietary Capital		<u>\$ 1,961,440</u>	<u>\$ 1,348,304</u>	<u>\$ 1,426,271</u>
LONG-TERM DEBT					
15	Bond (221) Less \$0.00 reacquired	222	\$ -	\$ -	\$ -
16	Advances from associated companies	223	-	-	-
17	Other long-term debt	224	-	-	-
18	Total Long-Term Debt		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CURRENT AND ACCRUED LIABILITIES					
19	Notes payable	231	\$ -	\$ -	\$ -
20	Accounts payable	232	183,228	114,166	386,870
21	Payable to associated companies	234	385,666	73,654	75,486
22	Customer deposits	235	128,850	122,990	108,875
23	Taxes accrued	236	18,490	(175,726)	(145,625)
24	Interest accrued	237	20,599	21,384	20,399
25	Dividends declared	238	-	-	-
26	Matured long-term debt	239	-	-	-
27	Matured interest	240	-	-	-
28	Tax collections payable	241	3,817	2,137	2,137
29	Miscellaneous current and accrued liabilities	242	25,464	681,757	519,680
30	Total Current And Accrued Liabilities		<u>\$ 766,115</u>	<u>\$ 840,362</u>	<u>\$ 967,822</u>

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AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A	Column B	Column C
			As of 12/31/2022	As of 12/31/2023	As of 6/30/2024
DEFERRED CREDITS					
31	Unamortized premium on debt	251	\$ -	\$ -	\$ -
32	Customer advances for construction	252	-	-	-
33	Other deferred credits	253.1	121,732	122,414	117,930
34	Accumulated deferred investment tax credits	253.2	140,492	172,696	142,827
35	Total Deferred Credits		<u>\$ 262,224</u>	<u>\$ 295,110</u>	<u>\$ 260,757</u>
OPERATING PROVISIONS					
36	Accumulated provision for property insurance	261	\$ -	\$ -	\$ -
37	Accumulated provision for injuries and damages	262	-	-	-
38	Accumulated provision for pensions and benefits	263	-	-	-
39	Accumulated provision for operating provisions	265	-	-	-
40	Total Operating Provisions		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ACCUMULATED DEFERRED INCOME TAXES					
41	Accumulated deferred Income taxes-accelerated amortization	281	\$ -	\$ -	\$ -
42	Accumulated deferred income taxes-liberal depreciation	282	279,256	286,016	286,016
43	Accumulated deferred income taxes-other	283	-	-	-
44	Total Accumulated Deferred Income Taxes		<u>\$ 279,256</u>	<u>\$ 286,016</u>	<u>\$ 286,016</u>
45	Total Liabilities and Other Credits		<u>\$ 3,269,035</u>	<u>\$ 2,769,791</u>	<u>\$ 2,940,866</u>
16	Total Difference - Assets versus Liabilities		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

ANALYSIS OF UTILITY PLANT IN SERVICE
FROM JANUARY 1, 2022 TO JUNE 30, 2024

Line Number	Description	Account Number	Column A.	Column B.	Column C.	Column D.	Column E.	Column F.	Column G.	Column H.	Column I.	Column J.	Column K.	Column L.	Column M.
			Beginning Balance (1) 1/1/2022	Additions	Retirements	Other (*)	Balance (2) 12/31/2022	Additions	Retirements	Other (*)	Balance (3) 12/31/2023	Additions	Retirements	Other (*)	Balance (4) 6/30/2024
OTHER STORAGE															
64	Land and land rights	(360)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Structures and improvements	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Gas holders	(362)	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Other equipment	(363)	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Total Other Storage		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSMISSION PLANT															
69	Land and land rights	(365.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Rights-of-way	(365.2)	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Structures and improvements	(366)	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Mains	(367)	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Compressor station equipment	(368)	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Measuring & regulating station equipment	(369)	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Communication equipment	(370)	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Other equipment	(371)	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Total Transmission Plant		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISTRIBUTION PLANT															
78	Land and land rights	(374)	\$ 9,359	\$ -	\$ -	\$ -	\$ 9,359	\$ -	\$ -	\$ -	\$ 9,359	\$ -	\$ -	\$ -	\$ 9,359
79	Structures and improvements	(375)	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Mains	(376)	2,148,502	-	-	-	2,148,502	145,036	-	-	2,293,537	3,407	-	-	2,296,944
81	Compressor station equipment	(377)	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Equipment General	(378)	41,978	-	-	-	41,978	-	-	-	41,978	793	-	-	42,771
83	Measuring & regulating station equipment-city gate check stations	(379)	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Services	(380)	1,494,407	-	-	-	1,494,407	122,865	-	-	1,617,271	13,012	-	-	1,630,283
85	Meters	(381)	581,473	54,246	-	-	635,719	-	-	-	635,719	-	-	-	635,719
86	Meter installation	(382)	-	-	-	-	-	-	-	-	-	-	-	-	-
87	House regulators	(383)	166,012	-	-	-	166,012	7,181	-	-	173,193	-	-	-	173,193

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

ANALYSIS OF UTILITY PLANT IN SERVICE
FROM JANUARY 1, 2022 TO JUNE 30, 2024

Line Number	Description	Account Number	Column A. Beginning Balance (1) 1/1/2022	Column B. Additions	Column C. Retirements	Column D. Other (*)	Column E. Balance (2) 12/31/2022	Column F. Additions	Column G. Retirements	Column H. Other (*)	Column I. Balance (3) 12/31/2023	Column J. Additions	Column K. Retirements	Column L. Other (*)	Column M. Balance (4) 6/30/2024
88	House regulator installation	(384)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Industrial measuring regulating station equipment	(385)	5,041	-	-	-	5,041	-	-	-	5,041	-	-	-	5,041
90	Other property on customer's premises	(386)	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Other equipment	(387)	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Total Distribution Plant		<u>\$ 4,446,772</u>	<u>\$ 54,246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,501,018</u>	<u>\$ 275,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,776,098</u>	<u>\$ 17,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,793,310</u>
GENERAL PLANT															
93	Land and land rights	(389)	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
94	Structures and improvements	(390)	187,357	-	-	-	187,357	-	-	-	187,357	-	-	-	187,357
95	Office furniture and equip.	(391)	11,377	-	-	-	11,377	-	-	-	11,377	-	-	-	11,377
96	Transportation equipment	(392)	192,673	52,796	-	-	245,470	-	-	-	245,470	-	-	-	245,470
97	Stores equipment	(393)	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Tools, ship and garage equip.	(394)	23,777	15,378	-	-	39,155	-	-	-	39,155	22,111	-	-	61,266
99	Laboratory equipment	(395)	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Power operated equipment	(396)	58,118.61	-	-	-	58,118.61	-	-	-	58,119	-	-	-	58,119
101	Communication equipment	(397)	17,936	-	-	-	17,936	-	-	-	17,936	-	-	-	17,936
102	Miscellaneous equipment	(398)	3,433	-	-	-	3,433	-	-	-	3,433	-	-	-	3,433
103	Other equipment including computer equipment	(399)	75,071	3,411	-	-	78,482	-	-	-	78,482	-	-	-	78,482
104	Total General Plant		<u>\$ 619,743</u>	<u>\$ 71,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,328</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,328</u>	<u>\$ 22,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 713,439</u>
105	Total Utility Plant In Service		<u>\$ 5,076,515</u>	<u>\$ 125,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,202,346</u>	<u>\$ 275,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,477,426</u>	<u>\$ 39,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,516,749</u>
						(4)					(5)				(6)

(1) This should be the date of the beginning of the first year.
 (2) This should be the date of the end of the first year.
 (3) This should be the date of the end of the test year.
 (4) This amount should agree with the amount on page 1, column A, line 1.
 (5) This amount should agree with the amount on page 1, column B, line 1.
 (6) This amount should agree with amount on page 1, column C, line 1
 * Please detail.

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Analysis of Accumulated Provision for Depreciation
 From January 1, 2022 to June 30, 2024

Line Number	Description	Amount
1	<u>Year Ending December 31, 2022:</u>	
2	Beginning Balance - January 1, 2022	\$ 2,844,140
3	Accruals	142,662
4	Retirements	-
5	Transportation expenses-clearing	-
6	Other *	-
		<hr/>
7	Ending Balance - December 31, 2022:	<u>\$ 2,986,803</u>
8	<u>Year Ending December 31, 2023:</u>	
9	Beginning Balance - January 1, 2023	\$ 2,986,803
10	Accruals	149,975
11	Retirements	-
12	Transportation expenses-clearing	-
13	Other *	-
		<hr/>
14	Ending Balance - December 31, 2023:	<u>\$ 3,136,777</u>
15	Year Ending June 30, 2024	
16	Beginning Balance - January 1, 2024	\$ 3,136,777
17	Accruals	\$ 78,482.76
18	Retirements	-
19	Transportation expenses-clearing	-
20	Other *	-
		<hr/>
21	Ending Balance - June 30, 2024:	<u>\$ 3,215,260</u>

* Please detail

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

**Analysis of Unappropriated Retained Earnings
From January 1, 2022 to June 30, 2024**

Line Number	Description	Account Number	Amount
1	<u>Year Ending December 31, 2022:</u>		
2	Beginning Balance - January 1, 2022	216	\$ 33,687
3	Balance transferred from income	435	3,259
4	Appropriations of retained earnings	436	-
5	Dividends declared-preferred stock	437	-
6	Dividends declared	438	(55,000)
7	Adjustments to retained earnings	439	-
8	Ending Balance - December 31, 2022:	216	<u>\$ (18,054)</u>
9	<u>Year Ending December 31, 2023:</u>		
10	Beginning Balance - January 1, 2023	216	\$ (18,054)
11	Balance transferred from income	435	(476,777)
12	Appropriations of retained earnings	436	-
13	Dividends declared-preferred stock	437	-
14	Dividends declared-preferred stock	438	(136,360)
15	Adjustments to retained earnings	439	-
16	Ending Balance - December 31, 2023:	216	<u>\$ (631,191)</u>
17	<u>Year Ending June 30, 2024:</u>		
18	Beginning Balance - January 1, 2024	216	\$ (631,191)
19	Balance transferred from income	435	101,968
20	Appropriations of retained earnings	436	-
21	Dividends declared-preferred stock	437	-
22	Dividends declared-preferred stock	438	(24,000)
23	Adjustments to retained earnings	439	-
24	Ending Balance - June 30, 2024:	216	<u>\$ (553,223)</u>

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
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Comparative Income Statement
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
1	OPERATING REVENUES				
2	Sales of gas	400-601 - 400-608	\$ 2,436,673	\$ 2,051,384	\$ 1,704,754
3	Other operating revenues	400-487,400-488	36,777	20,438	18,197
4	Total Operating Revenues		<u>\$ 2,473,450</u>	<u>\$ 2,071,822</u>	<u>\$ 1,722,950</u>
5	OPERATING EXPENSES				
6	Purchased Gas Costs	401-803 - 401-805	\$ 1,165,466	\$ 1,373,880	\$ 1,210,465
7	Distribution Expense	401-870 - 401-894	292,571	415,882	381,102
8	Customer Expense	401-901 - 401-907	163,985	179,294	150,581
9	Sales Expense	401-914 - 401-915	(3,216)	-	-
10	Administrative and General Expense	920-001 - 932-001	599,434	546,656	442,564
11	Depreciation expense	403-000	147,966	153,071	158,097
12	Amortization of limited-term and other utility plant	404-001, 405-001	-	-	-
13	Amortization of utility plant acquisition adjustments	406-001	-	-	-
14	General Taxes Other Than Income Tax	408-003 - 408-712	58,687	36,086	34,101
15	State and Federal Income Taxes	409-001, 409-002	2,716	(166,227)	(201,076)
16	Deferred Income Taxes	410-001 - 410-010	37,627	6,761	6,761
17	Provision for deferred income taxes utility operating income	411-001	-	-	-
18	Income taxes deferred in prior years - credit utility operating	412-001	-	-	-
19	Investment tax credits, utility operations deferred to future	412-002	-	-	-
20	Investment tax credits, utility operations restored to operating	412-003	-	-	-
21	Total Operating Expenses		<u>\$ 2,465,236</u>	<u>\$ 2,545,403</u>	<u>\$ 2,182,594</u>
22	Net Operating Income (Loss)		<u>\$ 8,169</u>	<u>\$ (473,581)</u>	<u>\$ (459,644)</u>
23	OTHER INCOME				
24	Costs and expenses of merchandising, jobbing, and contract	416-001	\$ -	\$ -	\$ -
25	Income from nonutility operations	417-001	-	-	-
26	Nonoperating rental income	418-001	-	-	-
27	Interest and dividend income	419-001	(181)	(731)	(1,602)
28	Allowance for funds used during construction	420-000	(167)	-	-
29	Miscellaneous nonoperating income	421-001 - 421-009	(1,322)	(2,058)	(12,271)
30	Gains (loss) from disposition of property	422-001	-	-	-
31	Total Other Income		<u>\$ (1,670)</u>	<u>\$ (2,789)</u>	<u>\$ (13,874)</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Comparative Income Statement
 For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
28	OTHER INCOME DEDUCTIONS				
29	Miscellaneous amortization	425-001	\$ -	\$ -	\$ -
30	Miscellaneous income deductions	426-000	160	52	3,314
31	Taxes for non-operating income	408-200	-	-	-
32	Interest on long-term debt	427-001	-	-	-
33	Amortization of debt discount and expense	428-001	-	-	-
34	Amort. of premium on debt-credit	429-001	-	-	-
35	Interest on debt to associated companies	430-001	-	-	-
36	Other interest expense	431-001	6,420	5,933	5,541
37	Interest Expense on Loans Outstanding	431-003	-	-	37,764
38	Total Other Income Deductions		<u>\$ 6,580</u>	<u>\$ 5,986</u>	<u>\$ 46,619</u>
39	Net Income (Loss)		<u>\$ 3,259</u>	<u>\$ (476,777)</u>	<u>\$ (492,390)</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
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Comparative Income Statement
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
1	OPERATING REVENUES				
2	SALES OF GAS				
3	Residential sales	400-601, 400-602	\$ 1,502,384	\$ 1,328,236	\$ 1,113,213
4	Commercial sales	400-603, 400-604	492,134	409,088	318,411
5	Industrial Sales	400-605	418,083	348,306	268,997
6	Other sales of public authorities	400-607	-	-	-
7	Net Unbilled Revenue	400-608	24,072	(34,246)	4,133
8	Total Sales of Gas		<u>\$ 2,436,673</u>	<u>\$ 2,051,384</u>	<u>\$ 1,704,754</u>
9	OTHER OPERATING REVENUES				
10	Forfeited discounts	400-487	\$ 12,133	\$ 11,483	\$ 9,652
11	Miscellaneous service revenues	400-488	24,644	8,955	8,544
12	Revenues from transportation of gas of others	400-489	-	-	-
13	Sales of products extracted from natural gas	400-490	-	-	-
14	Revenues from natural gas processed by others	400-491	-	-	-
15	Incidental gasoline and oil sales	400-492	-	-	-
16	Rent from gas property	400-493	-	-	-
17	Interdepartmental rents	400-494	-	-	-
18	Other gas revenue	400-495	-	-	-
19	Total Other Operating Revenues		<u>\$ 36,777</u>	<u>\$ 20,438</u>	<u>\$ 18,197</u>
20	Total Operating Revenues		<u>\$ 2,473,450</u>	<u>\$ 2,071,822</u>	<u>\$ 1,722,950</u>

South Eastern Indiana Natural Gas Company, Inc.
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Comparative Income Statement
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
1	PRODUCTION EXPENSES				
2	MANUFACTURED GAS PRODUCTION EXPENSES				
3	STEAM PRODUCTION				
4	OPERATION				
5	Operation supervision and engineering	401-700	\$ -	\$ -	\$ -
6	Operation labor	401-701	-	-	-
7	Boiler fuel	401-702	-	-	-
8	Miscellaneous	401-703	-	-	-
9	Steam transferred-credit	401-704	-	-	-
10	Total Operation		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
11	MAINTENANCE				
12	Maintenance supervision and engineering	401-705	\$ -	\$ -	\$ -
13	Maintenance of structures and improvements	401-706	-	-	-
14	Maintenance of boiler plant equipment	401-707	-	-	-
15	Maintenance of other steam plant	401-708	-	-	-
16	Total Maintenance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
17	Total Steam Production		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
18	MANUFACTURED GAS PRODUCTION				
19	OPERATION				
20	Operation supervision and engineering	401-710	\$ -	\$ -	\$ -
21	Steam expenses	401-711	-	-	-
22	Other power expenses	401-712	-	-	-
23	Coke oven expenses	401-713	-	-	-
24	Producer gas expenses	401-714	-	-	-
25	Water gas generating expenses	401-715	-	-	-
26	Oil gas generating expenses	401-716	-	-	-
27	Liquefied petroleum gas expenses	401-717	-	-	-
28	Other process production expenses	401-718	-	-	-

South Eastern Indiana Natural Gas Company, Inc.
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Comparative Income Statement
 For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
29	PRODUCTION EXPENSES (Continued)				
30	MANUFACTURED GAS PRODUCTION (Continued)				
31	OPERATION (Continued)				
32	GAS FUELS				
33	Fuel under coke ovens	401-719	\$ -	\$ -	\$ -
34	Producer gas fuel	401-720	-	-	-
35	Water gas generator fuel	401-721	-	-	-
36	Fuel for oil gas	401-722	-	-	-
37	Fuel for liquefied petroleum gas process	401-723	-	-	-
38	Other gas fuels	401-724	-	-	-
39	GAS RAW MATERIALS				
40	Coal carbonized in coke ovens	401-725	\$ -	\$ -	\$ -
41	Oil for water gas	401-726	-	-	-
42	Oil for oil gas	401-727	-	-	-
43	Liquefied petroleum gas	401-728	-	-	-
44	Raw materials for other gas processes	401-729	-	-	-
45	Residuals expenses	401-730	-	-	-
46	Residuals produced-credit	401-731	-	-	-
47	Purification expenses	401-732	-	-	-
48	Gas mixing expenses	401-733	-	-	-
49	Duplicate charges-credit	401-734	-	-	-
50	Miscellaneous production expenses	401-735	-	-	-
51	Rents	401-736	-	-	-
52	Total Operation		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
53	MAINTENANCE				
54	Maintenance supervision and engineering	401-740	\$ -	\$ -	\$ -
55	Maintenance of structures and improvements	401-741	-	-	-
56	Maintenance of production equipment	401-742	-	-	-
57	Total Maintenance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
58	Total Manufactured Gas Production Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
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Comparative Income Statement
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
53	PRODUCTION EXPENSES (Continued)				
54	NATURAL GAS PRODUCTION EXPENSES				
55	<u>NATURAL GAS PRODUCTION AND GATHERING</u>				
56	OPERATING				
57	Operation supervision and engineering	401-750	\$ -	\$ -	\$ -
58	Production maps and records	401-751	-	-	-
59	Gas wells expenses	401-752	-	-	-
60	Field lines expenses	401-753	-	-	-
61	Field compressor station expenses	401-754	-	-	-
62	Field compressor station fuel and power	401-755	-	-	-
63	Field measuring and regulating station expenses	401-756	-	-	-
64	Purification expenses	401-757	-	-	-
65	Gas wells royalties	401-758	-	-	-
66	Other expenses	401-759	-	-	-
67	Rents	401-760	-	-	-
68	Total Operation		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
69	MAINTENANCE				
70	Maintenance supervision and engineering	401-761	\$ -	\$ -	\$ -
71	Maintenance of structures and improvements	401-762	-	-	-
72	Maintenance of producing gas wells	401-763	-	-	-
73	Maintenance of field lines	401-764	-	-	-
74	Maintenance of field compressor station equipment	401-765	-	-	-
75	Maintenance of field measuring and regulatory station equipment	401-766	-	-	-
76	Maintenance of purification equipment	401-767	-	-	-
77	Maintenance of drilling and cleaning equipment	401-768	-	-	-
78	Maintenance of other equipment	401-769	-	-	-
79	Total Maintenance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
80	Total Natural Gas Production and Gathering		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Comparative Income Statement
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
81	PRODUCTION EXPENSES (Continued)				
82	NATURAL GAS PRODUCTION EXPENSES (Continued)				
83	<u>PRODUCT EXTRACTION</u>				
84	OPERATION				
85	Operation supervision and engineering	401-770	\$ -	\$ -	\$ -
86	Operation labor	401-771	-	-	-
87	Gas shrinkage	401-772	-	-	-
88	Fuel	401-773	-	-	-
89	Power	401-774	-	-	-
90	Materials	401-775	-	-	-
91	Operation supplies and expenses	401-776	-	-	-
92	Gas processed by others	401-777	-	-	-
93	Royalties on products extracted	401-778	-	-	-
94	Marketing expenses	401-779	-	-	-
95	Products purchased for resale	401-780	-	-	-
96	Variation in productions inventory	401-781	-	-	-
97	Extracted products used by the utility-credit	401-782	-	-	-
98	Rents	401-783	-	-	-
99	Total Operation		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
100	MAINTENANCE				
101	Maintenance supervision and engineering	401-784	\$ -	\$ -	\$ -
102	Maintenance of structures and Improvements	401-785	-	-	-
103	Maintenance of extraction and refining equipment	401-786	-	-	-
104	Maintenance of pipelines	401-787	-	-	-
105	Maintenance of extracted product storage equipment	401-788	-	-	-
106	Maintenacne of compressor equipment	401-789	-	-	-
107	Maintenance of gas measuring and regulating equipment	401-790	-	-	-
108	Maintenance of other equipment	401-791	-	-	-
109	Total Maintenance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
110	Total Products Extraction		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>EXPLORATION AND DEVELOPMENT EXPENSES</u>				
111	Delay rentals	401-795	\$ -	\$ -	\$ -
112	Nonproductive well drilling	401-796	-	-	-
113	Abandoned leases	401-797	-	-	-
114	Other Exploration	401-798	-	-	-
115	Total Exploration and Development Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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South Eastern Indiana Natural Gas Company, Inc.
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Comparative Income Statement
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
116	PRODUCTION EXPENSES (Continued)				
117	NATURAL GAS PRODUCTION EXPENSES (Continued)				
118	<u>OTHER GAS SUPPLY EXPENSES</u>				
119	Natural gas well head purchases	401-800	\$ -	\$ -	\$ -
120	Natural gas field line purchases	401-801	-	-	-
121	Natural gas gasoline plant outlet purchases	401-802	-	-	-
122	Natural gas transmission line purchases	401-803	-	-	-
123	Natural gas city gate purchases	401-804	983,489	1,341,676	1,330,359
124	Other gas purchases	401-805	181,977	32,204	(119,894)
125	Exchange gas	401-806	-	-	-
126	Purchases gas expenses	401-807	-	-	-
127	Gas withdrawn from storage-debit	401-808	-	-	-
128	Gas delivered to storage-credit	401-809	-	-	-
129	Gas used for copressor station credit	401-810	-	-	-
130	Gas used in product extraction-credit	401-811	-	-	-
131	Gas used for other utility operations-credit	401-812	-	-	-
132	Other gas supply expenses	401-813	-	-	-
133	Total Other Gas Supply Expenses		<u>\$ 1,165,466</u>	<u>\$ 1,373,880</u>	<u>\$ 1,210,465</u>
134	Total Natural Gas Production Expenses		<u>\$ 1,165,466</u>	<u>\$ 1,373,880</u>	<u>\$ 1,210,465</u>

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Comparative Income Statement
 For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
135	NATURAL GAS STORAGE EXPENSES				
136	<u>UNDERGROUND STORAGE EXPENSES</u>				
137	OPERATION				
138	Operation supervision and engineering	401-814	\$ -	\$ -	\$ -
139	Maps and records	401-815	-	-	-
140	Wells and expenses	401-816	-	-	-
141	Lines expenses	401-817	-	-	-
142	Compressor station expenses	401-818	-	-	-
143	Compressor station fuel and power	401-819	-	-	-
144	Measuring and regulating station expenses	401-820	-	-	-
145	Purification expenses	401-821	-	-	-
146	Exploration and development	401-822	-	-	-
147	Gas losses	401-823	-	-	-
148	Other expenses	401-824	-	-	-
149	Storage well royalties	401-825	-	-	-
150	Rents	401-826	-	-	-
151	Total Operation		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
151	MAINTENANCE				
152	Maintenance supervision and engineering	401-830	\$ -	\$ -	\$ -
153	Maintenance of structures and Improvements	401-831	-	-	-
154	Maintenance of reservoirs and wells	401-832	-	-	-
155	Maintenance of lines	401-833	-	-	-
156	Maintenance of compressor station equipment	401-834	-	-	-
157	Maintenance of measuring and regulating equipment	401-835	-	-	-
158	Maintenance of purification equipment	401-836	-	-	-
159	Maintenance of other equipment	401-837	-	-	-
160	Total Maintenance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
161	Total Underground Storage Expenses		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Comparative Income Statement
 For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
162	NATURAL GAS STORAGE EXPENSES (Cont)				
163	OTHER STORAGE EXPENSES				
164	OPERATION				
165	Operation supervision and engineering	401-840	\$ -	\$ -	\$ -
166	Operation labor and expenses	401-841	-	-	-
167	Rents	401-842	-	-	-
168	Fuel	401-842.1	-	-	-
169	Power	401-842.2	-	-	-
170	Gas losses	401-842.3	-	-	-
171	Total Operation		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
172	MAINTENANCE				
173	Maintenance supervision and engineering	401-843	\$ -	\$ -	\$ -
174	Maintenance of structures and improvements	401-844	-	-	-
175	Maintenance of gas holders	401-845	-	-	-
176	Maintenance of purification equipment	401-846	-	-	-
177	Maintenance of liquefaction equipment	401-847	-	-	-
178	Maintenancc of vaporizing equipment	401-848	-	-	-
179	Maintenance of compressor equipment	401-848.1	-	-	-
180	Maintenance of measuring and regulating equipment	401-848.2	-	-	-
181	Maintenance of other equipment	401-848.3	-	-	-
182	Total Maintenance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
183	Total Other Storage Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
184	Total Natural Gas Storage Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Comparative Income Statement
 For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
185	TRANSMISSION EXPENSES				
186	OPERATION				
187	Operation supervision and engineering	401-850	\$ 45	\$ -	\$ -
188	System control and load dispatching	401-851	-	-	-
189	Communications system expenses	401-852	-	-	-
190	Compressor station labor and expenses	401-853	-	-	-
191	Gas for compressor station fuel	401-854	-	-	-
192	Other fuel and power for compressor station	401-855	-	-	-
193	Mains expenses	401-856	-	-	-
194	Measuring and regulating station expenses	401-857	-	-	-
195	Transmission and compression of gas by others	401-858	-	-	-
196	Other expenses	401-859	-	-	-
197	Rents	401-860	-	-	-
198	Total Operation		<u>\$ 45</u>	<u>\$ -</u>	<u>-</u>
199	MAINTENANCE				
200	Maintenance supervision and engineering	401-861	\$ -	\$ -	\$ -
201	Maintenance of structures and Improvements	401-862	-	-	-
202	Maintenance of mains	401-863	-	-	-
203	Maintenance of compressor station equipment	401-864	-	-	-
204	Maintenance of measuring and regulating station equipment	401-865	-	-	-
204	Maintenance of communications equipment	401-866	-	-	-
206	Maintenance of other equipment	401-867	-	-	-
207	Total Maintenance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
208	Total Transmission Expenses		<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>

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Comparative Income Statement
 For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
209	<u>DISTRIBUTION EXPENSES</u>				
210	OPERATION				
211	Operation supervision and engineering	401-870	\$ 37,311	\$ 55,814	\$ 56,985
212	Distribution load dispatching	401-871	-	-	-
213	Compressor station labor and expenses	401-872	-	-	-
214	Compressor station fuel and power	401-873	-	-	-
215	Mains and services expenses	401-874	77,611	70,385	82,618
216	Measuring and regulating station expenses - general	401-875	3,731	4,035	3,464
217	Measuring and regulating station expenses - industrial	401-876	-	-	-
218	Measuring and regulating station expenses - city gate check station	401-877	-	-	-
219	Meter and house regulator expense	401-878	16,727	50,934	55,311
220	Customer installations expense	401-879	20,147	18,958	18,820
221	Other expenses	401-880	1,710	-	-
222	Rents	401-881	325	575	325
223	Total Operation		\$ 157,563	\$ 200,700	\$ 217,523

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Comparative Income Statement
 For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
224	DISTRIBUTION EXPENSES (Continued)				
225	MAINTENANCE				
226	Maintenance supervision and engineering	402-885	\$ -	\$ -	\$ 2,099
227	Maintenance of structures and improvements	402-886	12,783	2,017	1,048
228	Maintenance of mains	402-887	41,000	125,806	89,809
229	Maintenance of compressor station equipment	402-888	-	-	-
230	Maintenance of measuring and regulating station equipment - general	402-889	945	8,322	8,445
231	Maintenance of measuring and regulating station equipment - industrial	402-890	-	5,238	4,542
232	Maintenance of measuring and regulating station equipment - city gate check stations	402-891	449	1,610	699
233	Maintenance of service	402-892	48,138	52,060	12,754
234	Maintenance of meters and house regulators	402-893	29,559	18,217	42,317
235	Maintenance of other equipment	402-894	2,134	1,912	1,868
236	Total Maintenance		<u>\$ 135,008</u>	<u>\$ 215,182</u>	<u>\$ 163,580</u>
237	Total Distribution Expenses		<u>\$ 292,571</u>	<u>\$ 415,882</u>	<u>\$ 381,102</u>
238	CUSTOMER ACCOUNTS EXPENSE				
239	Supervision	401-901	\$ -	\$ 4,803	\$ 6,063
240	Meter reading expense	401-902	13,821	13,030	12,407
241	Customer records and collection expenses	401-903	85,134	94,731	90,738
242	Uncollectible accounts	401-904	-	(3,373)	(3,184)
243	Miscellaneous customer accounts expenses	401-905	3,053	2,519	1,507
244	Billing	401-907	61,977	67,585	43,050
245	Total Customer Accounts Expenses		<u>\$ 163,985</u>	<u>\$ 179,294</u>	<u>\$ 150,581</u>

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Comparative Income Statement
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Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
246	<u>CUSTOMER SERVICE EXPENSES</u>				
247	Supervision	401-909	\$ -	\$ -	\$ -
248	Customer assistance expenses	401-910	-	-	-
249	Informational advertising exps	401-911	-	-	-
250	Miscellaneous customer service expenses	401-912	-	-	-
251	Total Customer Service Expenses		\$ -	\$ -	\$ -
252	<u>SALES PROMOTION EXPENSES</u>				
253	M and J Work Reimbursement	401-914	\$ (3,216)	\$ -	\$ -
254	M and J Work Expenses	401-915	-	-	-
255	Promotional advertising exps.	401-917	-	-	-
256	Miscellaneous promotion exps.	401-918	-	-	-
257	Total Sales Promotion Expenses		\$ (3,216)	\$ -	\$ -
258	<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
259	<u>OPERATION</u>				
260	Administrative and general salaries	920-001 - 920-002	\$ 18,415	\$ 33,455	\$ 33,803
261	Office supplies and expenses	921-001 - 921-023	16,871	31,869	29,772
262	Utility services expense	922-100	12,743	12,207	16,278
263	Outside service employed	923-001	231,752	92,858	60,540
264	Property insurance	924-001	1,527	1,929	1,929
265	Injuries and damages	925-001 - 925-004	26,178	20,303	19,896
266	Employee pensions and benefits	926-001 - 926-026	183,825	274,153	226,676
267	Franchise requirements	927-001	-	-	-
268	Regulating commission expenses	928-000	102,049	72,963	44,869
269	Duplicate charges - credit	929-001	-	-	-
270	General advertising expense	930-001	3,182	1,448	1,608
271	Miscellaneous general expenses	930-002	2,894	2,362	2,263
272	Rents	931-001	-	-	-
273	Total Operation		\$ 599,434	\$ 543,547	\$ 437,634
274	<u>MAINTENANCE</u>				
275	Maintenance of general office and property	932-001	\$ -	\$ 3,108	\$ 4,929
276	Total Operation and Maintenance Expenses		\$ 599,434	\$ 546,656	\$ 442,564

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
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Schedule of Present and Proposed Rates

Line Number	Description	Column A	Column B	Column C	Column D	Column E	Column F
		Present Rates (1)	Roll-In (2)	Adjusted Present Rates	Proposed Rates	Increase Amount	Increase Percent
1	Rate RS - Residential Sales Service						
2	Customer Charge	\$ 12.33	\$ -	\$ 12.33	\$ 14.50	\$ 2.17	17.6%
3	First 51 therms per month	\$ 0.62747	\$ -	\$ 0.62747	#REF!	#REF!	#REF!
4	Over 51 therms per month	0.43775	-	0.43775	#REF!	#REF!	#REF!
5	Rate GS - General Sales Service						
6	Customer Charge - Meter Size 250 cfh and below	\$ 12.33	\$ -	\$ 12.33	\$ 14.50	\$ 2.17	17.6%
7	Customer Charge - Meter Size 251 cfh to 800 cfh	22.76	-	22.76	26.76	4.00	17.6%
8	Customer Charge - Meter Size greater than 801 cfh	75.89	-	75.89	89.24	13.35	17.6%
9	First 51 therms per month	\$ 0.51993	\$ -	\$ 0.51993	#REF!	#REF!	#REF!
10	Next 205 therms per month	0.36753	-	0.36753	#REF!	#REF!	#REF!
11	Over 256 therms per month	0.28443	-	0.28443	#REF!	#REF!	#REF!
12	Rate STS - School Transportation Service						
13	Customer Charge - Meter Size 250 cfh and below	\$ 12.33	\$ -	\$ 12.33	\$ 14.50	\$ 2.17	17.6%
14	Customer Charge - Meter Size 251 cfh to 800 cfh	22.76	-	22.76	26.76	4.00	17.6%
15	Customer Charge - Meter Size greater than 801 cfh	75.89	-	75.89	89.24	13.35	17.6%
16	First 51 therms per month	\$ 0.51993	\$ -	\$ 0.51993	#REF!	#REF!	#REF!
17	Next 205 therms per month	0.36753	-	0.36753	#REF!	#REF!	#REF!
18	Over 256 therms per month	0.28443	-	0.28443	#REF!	#REF!	#REF!
19	Monitoring Charge - per meter:	\$ 40.55	\$ -	\$ 40.55	\$ 50.39	\$ 9.84	24.3%

Note: Rates per Settlement Agreement.

Note: Calculated Rates to keep overall increase at 23.87% (Page 27, Column H, Line 6).

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Schedule of Present and Proposed Rates

Line Number	Description	Column A Test Year Present Rates as of 12/31/2023	Column B Pro Forma Adjustments Made	Column C Adjustment Reference Number	Column D Pro Forma Present Rates as of 12/31/2023	Column E Adjustment for Proposed Rates	Column F Proposed Rates Reference Number	Column G Pro Forma Proposed Rates	Column H Pro Forma Increase Percent
1	OPERATING REVENUES								
2	Sales of gas	\$ 2,051,384	\$ (811,554)	(1), (2)	\$ 1,239,830	\$ 300,787	(A)	\$ 1,540,617	24.26%
3	Other operating revenues	20,438			20,438			20,438	0.00%
4	Other operating revenues				-			-	0.00%
5	Other operating revenues				-			-	0.00%
6	Total Operating Revenues	<u>\$ 2,071,822</u>	<u>\$ (811,554)</u>		<u>\$ 1,260,268</u>	<u>\$ 300,787</u>		<u>\$ 1,561,055</u>	<u>23.87%</u>
7	OPERATING EXPENSES								
8	Purchased gas costs	\$ 1,373,880	\$ (1,373,880)	(3)	\$ -			\$ -	0.00%
9	Distribution expense	415,882	(10,702)	(4), (5), (6), (10)	405,180			405,180	0.00%
10	Customer expense	179,294	(35,304)	(5), (6), (10)	143,990			143,990	0.00%
11	Sales expense	-	-		-			-	0.00%
12	Administrative and general expense	546,656	(23,184)	(7, 7a, 7b, 8, 16)	523,472	-	(B)	523,472	0.00%
13	Depreciation expense	153,071	2,727	(15)	155,798			155,798	0.00%
14	General taxes other than income tax	36,086	6,293	(9), (11), (12)	42,379	451	(B), (C), (D)	42,830	1.06%
15	State and federal income tax	(166,227)	152,228	(13), (14)	(13,999)	74,696	(E), (F)	60,697	-533.58%
16	Deferred income tax	6,761	-		6,761			6,761	0.00%
17	Other items	3,196	(3,196)	(16)	-			-	0.00%
18	Total Operating Expenses	<u>\$ 2,548,599</u>	<u>\$ (1,285,019)</u>		<u>\$ 1,263,580</u>	<u>\$ 75,147</u>		<u>\$ 1,338,727</u>	<u>5.95%</u>
19	Net Operating Income (Loss)	<u>\$ (476,777)</u>	<u>\$ 473,465</u>		<u>\$ (3,312)</u>	<u>\$ 225,640</u>		<u>\$ 222,328</u>	<u>-6811.97%</u>

South Eastern Indiana Natural Gas Company, Inc.
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Adjustment of Test Year Sales to Reflect Normalized Sales Volume due to Abnormal Test Year Weather

NOTE: ADJUSTMENT NOT USED DUE TO NORMAL TEMPERATURE ADJUSTMENT IN USE

Line Number	Description	Residential Heat Column A	Small Com. Heat Column B	Large Com. Heat Column C	Grand Total Column D
1	Sales Volume: June (A)	1,352.373	995.625	1,584.677	3,932.675
2	July (A)	904.820	721.564	1,452.172	3,078.556
3	August (A)	960.296	755.775	1,342.373	3,058.444
4	Total Sales Volume for Base Load Months:	3,217.489	2,472.964	4,379.222	10,069.675
5	Annualize (x4)	x 4	x 4	x 4	x 4
6	Base load	12,869.956	9,891.856	17,516.888	40,278.700
7	Annual sales per class	99,212.077	39,238.052	43,350.742	181,800.871
8	Less: base load	12,869.956	9,891.856	17,516.888	40,278.700
9	Heat sensitive sales	86,342.121	29,346.196	25,833.854	141,522.171
10	Divide by percent from normal -19.30%	(447,374.441)	(152,054.847)	(133,855.943)	(733,285.231)
11	Normal test year sales (Line 8 + Line 10)	(434,504.485)	(142,162.991)	(116,339.055)	(693,006.531)
12	Normal Sales (Line 11)	(434,504.485)	(142,162.991)	(116,339.055)	(693,006.531)
13	Less: Test Year Sales (Line 7)	99,212.077	39,238.052	43,350.742	181,800.871
14	Total difference from normal	(533,716.562)	(181,401.043)	(159,689.797)	(874,807.402)
15	Times rate (B)	\$ 0.62747	\$ 0.51993	\$ 0.51933	
16	Adjustment to revenue	\$ (334,891)	\$ (94,316)	\$ (82,932)	\$ (512,139)
17	Adjustment to Use to revenue	\$ -	\$ -	\$ -	\$ -

DETERMINATION OF PERCENT FROM NORMAL

18	Test year actual degree days	3,969	(C)
19	- 30 year normal degree days	4,918	(C)
20	Percent from normal	-19.30%	

- (A) Monthly volume should be selected by choosing the lowest three consecutive months sales volume as they are related to sales sales revenues booked.
- (B) The rate(s) applied here would be the last most used rate step from the base rate schedule. Some analysis is necessary; do not include tracking rates here.
 Degree Day information obtained at <https://www.climate-zone.com/climate/united-states/ohio/greater-cincinnati-airport/#:~:text=Days%20with%20Min%20Temp%20Below%20Freezing%2C%2026.0%2C,0.0%2C%200.0%2C%2051.0%2C%20327%2C%20621%2C%20977%2C%205248.>
- (C)

Note: This adjustment is not used due to the Normal Temperature Adjustment (NTA) in use.

South Eastern Indiana Natural Gas Company, Inc.
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Weather Normalized (NTA) Sales Adjustment

Line Number	Month	NOAA Average 1981-2010 for Cincinnati				NOAA Average 1991-2020 for Cincinnati				
		Actual NOAA Days	30 Year Average	Variance	Percentage of Variance	Actual NOAA Days	30 Year Average	Variance	Percentage of Variance	
1	January	820	1,058	(238)	-22.50%	January	820	1,043	(223)	-21.38%
2	February	631	855	(224)	-26.20%	February	631	847	(216)	-25.50%
3	March	656	666	(10)	-1.50%	March	656	665	(9)	-1.35%
4	April	326	341	(15)	-4.40%	April	326	328	(2)	-0.61%
5	May	-	-	-	0.00%	May	-	-	-	0.00%
6	June	-	-	-	0.00%	June	-	-	-	0.00%
7	July	-	-	-	0.00%	July	-	-	-	0.00%
8	August	-	-	-	0.00%	August	-	-	-	0.00%
9	September	-	-	-	0.00%	September	-	-	-	0.00%
10	October	283	304	(21)	-6.91%	October	283	296	(13)	-4.39%
11	November	603	598	5	0.84%	November	603	617	(14)	-2.27%
12	December	941	958	(17)	-1.77%	December	941	911	30	3.29%
13										
14	Totals:	<u>4,260</u>	<u>4,780</u>	<u>(520)</u>	<u>-10.88%</u>	Totals:	<u>4,260</u>	<u>4,707</u>	<u>(447)</u>	<u>-9.50%</u>

Line Number	Month	Difference in Weather Multiplied by Dth Sales Less Baseload			Difference in Weather Multiplied by Dth Sales Less Baseload			
		Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	
15								
16								
17								
18								
19								
20	January	(5,053)	(1,935)	(1,444)	January	(4,801)	(1,838)	(1,373)
21	February	(4,379)	(1,587)	(1,253)	February	(4,262)	(1,544)	(1,219)
22	March	(225)	(76)	(81)	March	(203)	(68)	(73)
23	April	(271)	(82)	(109)	April	(38)	(11)	(15)
24	May	-	-	-	May	-	-	-
25	June	-	-	-	June	-	-	-
26	July	-	-	-	July	-	-	-
27	August	-	-	-	August	-	-	-
28	September	-	-	-	September	-	-	-
29	October	(167)	(37)	(37)	October	(106)	(24)	(24)
30	November	51	16	12	November	(138)	(43)	(33)
31	December	(271)	(91)	(73)	December	503	168	135
32								
33	Totals:	<u>(10,314)</u>	<u>(3,791)</u>	<u>(2,986)</u>	Totals:	<u>(9,044)</u>	<u>(3,361)</u>	<u>(2,602)</u>

Line Number	Month	Baseload Sales		
		Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)
34				
35				
36				
37				
38				
39	July	919	900	1,452
40	August	968	940	1,342
41	Totals:	<u>1,888</u>	<u>1,840</u>	<u>2,795</u>
42				
43	Monthly Average:	<u>944</u>	<u>920</u>	<u>1,397</u>

Line Number	Month	Dth Sales Less Baseload			Impact of 30 Year Average Change on Sales			
		Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	
44								
45								
46								
47								
48								
49	January	22,457	8,598	6,420	January	252	96	72
50	February	16,712	6,056	4,782	February	117	42	33
51	March	15,020	5,074	5,418	March	23	8	8
52	April	6,150	1,855	2,485	April	233	70	94
53	May	-	-	-	May	-	-	-
54	June	-	-	-	June	-	-	-
55	July	-	-	-	July	-	-	-
56	August	-	-	-	August	-	-	-
57	September	-	-	-	September	-	-	-
58	October	2,423	539	538	October	61	14	14
59	November	6,069	1,891	1,461	November	(189)	(59)	(45)
60	December	15,297	5,118	4,115	December	774	259	208
61								
62	Totals:	<u>84,127</u>	<u>29,131</u>	<u>25,219</u>	Total Therms:	<u>1,270</u>	<u>430</u>	<u>384</u>
63					Rate/Dth:	<u>4.3775</u>	<u>2.8443</u>	<u>2.8443</u>
64					Impact by Category:	<u>\$ 5,561</u>	<u>\$ 1,224</u>	<u>\$ 1,092</u>
65								
66					Total Adjustment:		<u>\$ 7,877</u>	

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Normalization Adjustments

Line Number	Description			
1	Energy Efficiency Rider Refunded in Test Year:			
2		<u>Month</u>	<u>Customers</u>	<u>Rate</u>
3				<u>Revenue</u>
4	January	1,855	\$ (0.83)	\$ (1,539.65)
5	February	1,846	(0.83)	(1,532.18)
6	March	1,865	(0.83)	(1,547.95)
7	April	1,844	(0.83)	(1,530.52)
8	May	1,846	(0.83)	(1,532.18)
9	June	1,814	(0.83)	(1,505.62)
10	July	1,806	(0.83)	(1,498.98)
11	August	1,802	(0.83)	(1,495.66)
12	September	1,806	(0.83)	(1,498.98)
13	October	1,836	(0.83)	(1,523.88)
14	November	1,835	(0.83)	(1,523.05)
15	December	1,850	(0.54)	(999.00)
16	Totals:			<u>\$ (17,727.65)</u>
17	Rate Case Expense Collected in Test Year:			
18		<u>Month</u>		<u>Revenue</u>
19				
20	January			\$ 3,875.00
21	February			3,875.00
22	March			3,875.00
23	April			3,875.00
24	May			3,875.00
25	June			3,875.00
26	July			3,875.00
27	August			3,875.00
28	September			3,875.00
29	October			-
30	November			-
31	December			-
32	Totals:			<u>\$ 34,875.00</u>
33	Total Normalization Adjustment			<u>\$ (17,147.35)</u>

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment of Operating Revenues to Reflect Normalized Revenue from Tracking

Line Number	Description	Totals	Notes
1	Adjusted cost of purchased gas	\$ -	(A)
2	Adjustment (if needed)	(654,784)	
3	Less: Unaccounted for gas	<u>5,130</u>	(B)
4	Net cost of gas	<u>\$ 649,654</u>	
5	Less: Demand cost	<u>-</u>	
6	Commodity cost (Line 4 - Line 5)	<u>\$ 649,654</u>	
7	Adjusted Present Rate Sales of Gas (Line 6 less Page 27, Line 2, Column A)	\$ (1,401,730)	
8	Add: Demand cost/unit sold	<u>-</u>	
9	Adjusted Present Rate Sales (Line 7 plus Line 8)	\$ (1,401,730)	
10	Less: Base cost of gas from last rate case	<u>-</u>	
11	Total Adjusted Present Rate Pro Forma base cost of gas:	<u>\$ (1,401,730)</u>	
12	Adjusted GCA rate (December, 2023 GCA Factor)	\$ 3.2535	
13	Times sales volume (Page 30, Line 1)	184,246.564	
14	Pro-forma annual GCA revenue (Line 12 Times Line 13)	\$ 599,446	
15	Less: Test year tracking revenue	<u>0</u>	(C)
16	Total Pro Forma Annual GCA Revenue (Line 14 Plus Line 15)	<u>\$ 599,446</u>	
17	Total Gas Revenue Adjustment (Line 11 Plus Line 16):	<u>\$ (802,284)</u>	

Notes:

- (A) This total should be zero, unless other pro forma adjustments are made.
- (B) Should be the same volume used in Page 30, Line 5, Purchased Gas Adjustment.
- (C) This figure reflects the tracking revenues for the test year as billed to the customers.

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South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Adjustment of Purchased Natural Gas to Reflect Degree Day Normalization
 and Annualized Current Costs

Line Number	Description	Totals	Grand Totals	Note
1	Sales of gas for test year - Therms	184,246.564		(A)
2	Add: Results from Adjustment (Page 28), Column D, Line 14	-		
3	Net storage activity	65,004.000		
4	Company use	77.309		(B)
5	Unaccounted for gas	<u>1,252.000</u>		
6	Pro Forma Volume Purchased	<u>250,579.873</u>		
7	Total Pro Forma Cost of Purchased Gas (reduced to zero)	<u>\$ -</u>	\$ -	
8	Less: Test Year Purchased Gas		<u>1,373,880</u>	
9	Total Adjustment to Natural Gas Purchase - Increase/(Decrease)		<u>\$ (1,373,880)</u>	

Note:

(A) Actual total test year sales of gas that is consistent with booked revenues.

(B) Usage as per South Eastern Indiana Natural Gas calculations of company uses for January-December 2023.

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
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Adjustment of Operation and Maintenance Expense for the Annualization
 of Payroll Wage Increase and Pension Contribution for Salaried Employees

Line Number	Salaried Employee Title	Column A Proposed Salary	Column B Test Year Salary	Column C Difference (Col. A - Col. B)	Column D Percent Expensed	Column E Adjustment (Col. C X Col. D)
1	Superintendent	\$ 96,400	\$ 69,870	\$ 26,530	85.00%	\$ 22,551
2				-	0.00%	-
3				-	0.00%	-
4	Totals:	<u>\$ 96,400</u>	<u>\$ 69,870</u>	<u>\$ 26,530</u>		<u>\$ 22,551</u>
5				Distribution Expense Portion:		<u>100.00%</u>

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
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Adjustment of Operation and Maintenance Expense for the Annualization
 of Payroll Wage Increase for Hourly Paid Employees

Line Number	Hourly Employee Title	Column A Test Year Regular Hours	Column B Test Year OT Hours	Column C Test Year Regular Rate	Column D Test Year OT Rate	Column E Proposed Regular Hours	Column F Proposed OT Hours	Column G Proposed Regular Rate	Column H Proposed OT Rate	Column I Proposed Wages (Col. E X Col. G)	Column J OT Wages (Col. F X Col. H)	Column K Total Wages (Col. I + Col. J)	Column L Test Year Wages	Column M Difference (Col. K - Col. L)	Column N Percent Expensed	Column O (1) Adjustment (Col. M X Col. N)
1	Field Staff	1,606.50	77.00	\$ 33.43	\$ 50.15	2,080.00	65.00	\$ 33.43	\$ 50.15	\$ 69,534	\$ 3,259	\$ 72,793	\$ 57,566	\$ 15,227	94.00%	\$ 14,313
2	Field Staff	1,796.00	48.00	23.58	35.37	-	-	-	-	-	-	-	44,047	(44,047)	94.00%	(41,405)
3	Field Staff	224.00	14.00	27.79	41.69	2,080.00	65.00	27.81	41.72	57,845	2,711	60,556	6,809	53,747	94.00%	50,523
4	Field Staff	1,269.00	62.00	26.18	39.27	2,080.00	65.00	25.00	37.50	52,000	2,438	54,438	35,657	18,781	94.00%	17,654
5	Field Staff	702.00	-	33.45	50.18	-	-	-	-	-	-	-	23,482	(23,482)	94.00%	(22,073)
6	Superintendent Adjust.	-	-	-	-	-	-	-	-	-	-	-	27,616	(27,616)	94.00%	(25,959)
7	Customer Service	2,080.00	266.00	33.88	50.82	2,080.00	100.00	24.00	36.00	49,920	3,600	53,520	83,989	(30,469)	94.00%	(28,640)
8	Customer Service	2,078.00	91.25	22.43	33.65	2,080.00	90.00	24.72	37.08	51,418	3,337	54,755	49,680	5,075	94.00%	4,771
9	Customer Service	1,091.50	-	13.30	19.95	1,040.00	-	13.88	20.82	14,435	-	14,435	14,517	(82)	94.00%	(77)
10	Totals	<u>10,847.00</u>	<u>558.25</u>			<u>11,440.00</u>	<u>385.00</u>			<u>\$ 295,152</u>	<u>\$ 15,345</u>	<u>\$ 310,497</u>	<u>\$ 343,363</u>	<u>\$ (32,866)</u>		<u>\$ (30,893)</u>
11	Distribute to various expense categories in same proportion as test year.												60.48%	\$ 195,178	\$ (7,391)	\$ (6,947)
12													39.52%	148,185	(25,475)	(23,946)
13													100.00%	\$ 343,363	\$ (32,866)	\$ (30,893)

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
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Adjustment of Operation and Maintenance Expense for 401(k) Contribution and Health Insurance

Line Number	Description	Totals	Grand Totals
1	<u>401(k) Expense Adjustment:</u>		
2	Pro Forma Wage Adjustment for Salaried and Hourly Employees	\$ (8,342)	
3	Employer 401(k) Contribution Percentage	6.00%	
4	Pro Forma Adjustment to 401(k) Expense - Increase/(Decrease)		\$ (501)
5	Total Pro Forma Adjustment to 401(k) Expense - Increase/(Decrease)		<u>\$ (501)</u>
6	<u>Health Insurance Expense Adjustment:</u>		
7	Pro Forma Health Insurance Expense	\$ 91,880	
8	Test Year Health Insurance Expense	128,405	
9	Total Adjustment to Health Insurance Expense - Increase/(Decrease)		<u>\$ (36,525)</u>
10	Total Adjustment - 401(k) and Health Insurance Expense:		<u>\$ (37,026)</u>
11	<u>Distribution to Proper Expense Categories:</u>		
12	Distribution Expense Portion (salaried and hourly employees):	69.84%	\$ (25,860)
13	Customer Expense Portion (hourly employees):	30.16%	(11,166)
14		<u>100.00%</u>	<u>\$ (37,026)</u>

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South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment of Operating Revenues for Amortization of Rate Case Expense

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	Legal fees	\$ 40,000	
2	HG4 Accountant - Rate Case Preparation	8,200	
3	Engineering fees	-	
4	Consultant - Rate Case Preparation	35,000	
5	Other	-	
6		Total: \$ 83,200	
7	Divide by three (3) years	3.0	
8	Annual amortization	\$ 27,733	
9	Less: Test year expense	\$ 42,549	
10		Adjustment:	\$ (14,816)

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment of Miscellaneous General Expenses

Line Number	Description	Month/ Year	General Ledger Account	Amount Per Petitioner's General Ledger	Total Deemed Non-Recoverable by OUCC	Amount Deemed Non-Recoverable By South Eastern
1	Retirement Gift for Fred	Feb-23	921-002	\$ 270	\$ (270)	(270)
2	Jay C	Jan-23	921-003	72	(72)	(72)
3	Jay C	Mar-23	921-003	40	(40)	(40)
4	Amazon (Grill Access.)	Mar-23	921-003	27	(27)	(27)
5	Amazon (Grill)	Feb-23	921-003	352	(352)	(352)
6	Amazon (Grill Seasoning)	Feb-23	921-003	11	(11)	(11)
7	Lowes (Christmas Décor.)	Nov-23	921-003	181	(181)	(181)
8	Arby's	Jan-23	921-021	26	(26)	-
9	Cracker Barrel	Nov-23	921-021	33	(33)	-
10	Nickelos Pizza	Nov-23	921-021	11	(11)	-
11	Burger King	Dec-23	921-021	10	(10)	-
12	A&B Café	Nov-23	921-021	43	(43)	-
13	Hoppy's Pub & Grill	Dec-23	921-021	14	(14)	-
14	Team Lunch	Jan-23	921-021	44	(44)	-
15	Alejandra's Mexican	Mar-23	926-007	32	(32)	-
16	Jay C	Apr-23	926-007	31	(31)	(31)
17	The Reservation Restaurant	Apr-23	926-007	26	(26)	-
18	The Reservation Restaurant	May-23	926-007	28	(28)	-
19	Jay C	Jun-23	926-007	64	(64)	(64)
20	The Reservation Restaurant	Jul-23	926-007	36	(36)	-
21	The Reservation Restaurant	Aug-23	926-007	44	(44)	-
22	Nickelos Pizza	Aug-23	926-007	56	(56)	-
23	Nickelos Pizza	Aug-23	926-007	39	(39)	-
24	The Reservation Restaurant	Sep-23	926-007	47	(47)	-
25	Nickelos Pizza	Dec-23	926-007	48	(48)	-
26	Nickelos Pizza	Dec-23	926-007	59	(59)	-
27	Donation (Milan County Schools)	Apr-23	930-001	75	(75)	(75)
28	Donation (Milan Cares)	May-23	930-001	100	(100)	(100)
29	Tri-Kappa Hole Sponsorship	May-23	930-001	50	(50)	(50)
30	Ripley County Chamber Dinner	Oct-23	930-001	120	(120)	-
31	Military Holiday Packages	Nov-23	930-001	268	(268)	(268)
32	2024 Calendar Advert.	Dec-23	930-001	305	(305)	-
33	Universal Avert. Assoc.	May-23	930-001	410	(410)	(410)
34	Military Holiday Packages	Dec-23	930-002	450	(450)	(450)
35	Ripley County Chamber Seminar	Sep-23	930-002	169	(169)	-
36						
37	Total Adjustment Proposed by OUCC and South Eastern:			<u>\$ 3,588</u>	<u>\$ (3,588)</u>	<u>\$ (2,399)</u>

South Eastern Indiana Natural Gas Company, Inc.
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Adjustment of Other Operations and Maintenance Expense for Energy Efficiency Rebates

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	Annual Energy Efficiency Rebates for NTA Program (Cause No. 43103)	\$ 3,100	\$ 3,100
2	Total Energy Efficiency Rebate Adjustment - O&M Expense:		\$ (3,100)

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South Eastern Indiana Natural Gas Company, Inc.
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Adjustment of Operating Revenues for Pro Forma Insurance Expense

Line Number	Type of Insurance	Column A Current Cost	Column B Test Year Expense	Column C Adjustment (Col. B - Col. A)
1	Workman's Compensation	\$ 5,561		
2	Liability	3,665		
3	Comprehensive	2,520		
4	Property	1,929		
5	Vehicle	3,314		
6	Other - Umbrella Coverage	2,769		
7	Total Current Insurance Expense:	<u>\$ 19,757</u>		
8	Less: Test Year Insurance Expense:		<u>\$ 19,282</u>	
9	Pro Forma Adjustment - Insurance Expense:			<u><u>\$ 475</u></u>

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South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Adjustment of IURC Fee to Reflect Adjustments to Revenue

Line Number	Description	Totals	Grand Total
1	Applicable Revenues at Present Rates	\$ 2,062,552	
2	Less: Forfeited Discounts	(11,483)	
3	Less: Miscellaneous Service Revenue	(8,955)	
4	Less: Bad Debt Expense	3,184	
5	Pro Forma Revenues Subject to IURC Fee:	<u>\$ 2,045,298</u>	
6	Current IURC Fee (effective as of 7/1/2024)	<u>0.1500000%</u>	
7	Total Pro Forma IURC Fee at Present Rates	<u>\$ 3,068</u>	
8	Less: Test Year IURC Fee	<u>\$ 6,043</u>	
9	Total Adjustment - IURC Fees:		<u>\$ (2,975)</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Adjustment of Taxes Other Than Income Taxes for FICA Tax

Line Number	Description	Totals	Grand Total
1	<u>FICA Tax:</u>		
2	Pro Forma Salaries and Wages Subject to FICA Limits	\$ (8,342)	
3	FICA Tax Rate	7.65%	
4	Adjustment for FICA Tax (Line 2 * Line 3):		\$ (638)
5	<u>Distribution to Proper Expense Categories:</u>		
6	Distribution Expense Portion (salaried and hourly employees):	69.84%	\$ (446)
7	Customer Expense Portion (hourly employees):	30.16%	(192)
8		100.00%	\$ (638)

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Adjustment of Taxes Other Than Income Taxes for Gross Receipts Tax

Line Number	Description	Totals	Grand Total
1	Gross Receipts Tax:		
2	Pro-forma (present rates) Operating Revenues	\$ 1,260,268	
3	Less: Interstate toll	-	
4	Less: Exemption	1,000	
5	Less: Bad Debts	3,005	
6	Utility Revenues Subject to Gross Receipts Tax	\$ 1,256,263	
7	Current Gross Receipts Tax Rate	0.00%	
8	Pro-forma (Present Rates) Gross Receipts Tax	\$ -	
9	Less: Test Year Gross Receipts Tax	-	
10	Adjustment for Gross Receipts Tax:		<u>\$ -</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Adjustment of Taxes Other Than Income Taxes - Property Tax

Line Number	Description	Totals	Grand Total
1	Property Tax:		
2	Property Tax Assessment	\$ 1,751,611	
3	Weighted Tax Rate	<u>2.2283%</u>	
4	Pro Forma Property Tax	<u>\$ 39,031</u>	
5	<u>Property Tax for Plant Additions January 1 - June 30, 2024:</u>		
6	Plant Additions Made January 1 - June 30, 2024	\$ 39,323	
7	Times: Average Property Tax Assessment Percentage:	<u>31.98%</u>	
8	Property Tax Assessment for Plant Additions:	\$ 12,575	
9	Weighted Tax Rate	<u>2.2283%</u>	
10	Pro Forma Property Tax - Plant Additions	<u>\$ 280</u>	
11	Total Pro Forma Property Tax	<u>\$ 39,311</u>	
12	Less: Test Year Property Tax Expense	<u>30,043</u>	
13	Adjustment for Property Tax:		<u>\$ 9,268</u>

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South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment of State Income Tax

Line Number	Description	Totals	Grand Total
1	State Income Tax:		
2	Operating Revenues	\$ 1,260,268	
3	Less: O&M Expenses	\$ (1,072,641)	
4	Less: Depreciation Expense	(155,798)	
5	Less: Taxes Other than Income Tax	(42,379)	
6	Subtotal:	\$ (10,551)	
7	Less: Synchronized Interest as of June 30, 2024	(9,678)	
8	State Taxable Income	\$ (20,229)	
9	State Income Tax Rate	4.90%	
10	Pro-forma (Present Rates) State Income Tax	(991)	
11	Less: Test year State Income Tax	(32,516)	
12	Adjustment for State Income Tax:		\$ <u>31,525</u>

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South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment of Federal Income Tax

Line Number	Description	Totals	Grand Total
1	Federal Income Tax:		
2	Operating Revenues	\$ 1,260,268	
	Less: O&M Expenses	\$ (1,072,641)	
	Less: Depreciation Expense	(155,798)	
	Less: Taxes Other than Income Tax	(42,379)	
3	Less: Adjusted State Income Tax Expense	991	
	Subtotal:	\$ (9,560)	
	Less: Synchronized Interest as of June 30, 2024	(9,678)	
4	Federal Taxable Income	\$ (19,238)	
5	Federal Income Tax Rate	21.00%	
6	Pro-forma (Present Rates) Federal Income Tax Expense	(4,040)	
7	Less: Amortization of Investment Tax Credit	-	
8	Less: Excess ADIT	8,968	
9	Adjusted Federal Income Tax Expense	(13,008)	
10	Less: Test Year Federal Income Tax	(133,711)	
11	Adjustment for Federal Income Tax:		<u>\$ 120,703</u>

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South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Pro Forma Adjustment of Utility Plant In Service and Depreciation Expense
For Pro Forma Additional Plant Placed in Service From January 1, 2024 to June 30, 2024

Line Number	Description of Plant Asset Category	Column A Plant Account Number	Column C Additional Plant Added	Column F Depreciation Rate	Column G Pro Forma Depreciation
1	Organization	(301)	\$ -	0.00%	\$ -
2	Land and land rights	(374)	-	0.00%	-
4	Mains	(376)	3,407	3.00%	102
5	Equipment General	(378)	793	3.00%	24
7	Services	(380)	13,012	3.00%	390
8	Meters	(381)	-	3.00%	-
9	House Regulators	(383)	-	3.00%	-
10	Regulating Station Equipment	(385)	-	3.00%	-
11	Land and land rights	(389)	-	0.00%	-
12	Structures and improvements	(390)	-	3.00%	-
13	Office Furniture and Equipment	(391)	-	10.00%	-
14	Transportation Equipment	(392)	-	20.00%	-
15	Tools and Shop Equipment	(394)	22,111	10.00%	2,211
16	Power Operated Equipment	(396)	-	10.00%	-
17	Communication equipment	(397)	-	10.00%	-
18	Miscellaneous equipment	(398)	-	10.00%	-
19	Computer Equipment	(399)	-	10.00%	-
20	Total Pro Forma Plant and Depreciation		<u>\$ 39,323</u>		<u>\$ 2,727</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Adjustment of Operating Expenses for Miscellaneous Expense and Other Items Elimination

Line Number	Description	Totals	Grand Totals
1	<u>Elimination of IEA Dues Deemed Lobbying Expense:</u>		
2	Indiana Energy Association - March 31, 2023	\$ 97	
3	Indiana Energy Association - June 15, 2023	287	
4	Indiana Energy Association - September 15, 2023	287	
5	Indiana Energy Association - November 1, 2023	<u>295</u>	
6	Total Indiana Energy Association Dues Paid - 2023:	<u>\$ 965</u>	
7	Portion Considered Non-Deductible (15%):	<u>\$ 145</u>	
8	Adjustment of 15% of IEA Dues Deemed Lobbying Expense:		<u>\$ (145)</u>
9	Adjustment of Indiana Energy Association Dues that OUCC		
10	deems to be Lobbying Expense (15% of total dues)		
11	<u>Elimination of Other Income and Expenses:</u>		
12	Other Income and Expenses (Line 17, Page 27)	<u>\$ (3,196)</u>	
13	Total Adjustment to Eliminate Other Income and Expenses:		<u>\$ (3,196)</u>
	Adjustment to Other Income and Expenses that OUCC deems to be "Below the line" items		
14	<u>Elimination of Outside Services Expense Adjustment:</u>		
15	Adjustment to eliminate portion of LWG expenses:	<u>\$ 3,200</u>	
16	Total Adjustment to Outside Services Expense:		<u>\$ (3,200)</u>
	Adjustment to Outside Services Expense to eliminate a portion of LWG expenses that are not recurring.		

South Eastern Indiana Natural Gas Company, Inc.
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 Milan, IN 47031

Adjustment of Operating Revenues for Proposed Rate Increase

Line Number	Description	Totals	Grand Total
1	<u>Operating Revenue Increase:</u>		
2	Adjusted Sales of Gas at Present Rates	\$ 1,239,830	
3	Add: Requested Rate Increase	<u>24.26%</u>	
4	Adjustment to Operating Revenue:		<u>\$ 300,787</u>

South Eastern Indiana Natural Gas Company, Inc.
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Adjustment to Bad Debt and IURC Fee Expense Items as a Result of Proposed Rate Increase

Line Number	Description	Totals	Grand Total
1	<u>Operation and Maintenance Expense - Bad Debt Increase:</u>		
2	Proposed Revenue Increase	\$ 300,787	
3	Average Bad Debt Percentage	<u>0.0000000%</u>	
4	Adjustment to O&M Expense - Bad Debt:		<u><u>\$ -</u></u>
5	<u>Operation and Maintenance Expense - IURC Fee:</u>		
6	Proposed Revenue Increase	300,787	
7	Current IURC Rate	<u>0.150000%</u>	
8	Adjustment to O&M Expense - IURC Fee:		<u><u>\$ 451</u></u>
9	Total Adjustment to O&M Expense - Bad Debt and IURC Fee:		<u><u>\$ 451</u></u>

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South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment for Gross Receipts Tax on Proposed Revenue Increase

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	Gross Receipts Tax:		
2	Proposed Revenue Increase	\$ 300,787	
3	Less: Bad Debt Expense on Proposed Revenue Increase	-	
4	Utility Revenues Subject to Gross Receipts Tax	\$ 300,787	
5	Current Gross Receipts Tax Rate	0.00%	
6	Adjustment for Gross Receipts Tax on Proposed Revenue Increase:		<u>\$ -</u>

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South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment for Property Tax on Proposed Revenue Increase

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	<u>Property Tax:</u>		
2	Property Tax Assessment	\$ 1,764,186	
3	Weighted Tax Rate	<u>2.2283%</u>	
4	Pro Forma Property Tax after Proposed Revenue Increase	<u>\$ 39,311</u>	
5	Less: Pro Forma Property Tax Expense	<u>39,311</u>	
6	Adjustment for Property Tax on Proposed Revenue Increase:		<u>\$ -</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Adjustment of State Income Tax for Proposed Revenue Increase

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	State Income Tax:		
2	Proposed Revenue Increase	\$ 300,787	
3	Less: IURC Fee on Proposed Revenue Increase	451	
4	Less: Bad Debt Expense on Proposed Revenue Increase	-	
5	State Taxable Income	\$ 300,336	
6	State Income Tax Rate	4.90%	
7	Adjustment for State Income Tax on Proposed Revenue Increase:		<u>\$ 14,716</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Adjustment of Federal Income Tax on Proposed Revenue Increase

Line Number	Description	Totals	Grand Total
1	Federal Income Tax:		
2	Proposed Revenue Increase	\$ 300,787	
3	Less: Increase in IURC Fee on Proposed Revenue Increase	451	
4	Less: Increase in Bad Debt Expense on Proposed Revenue Increase	-	
5	Less: Increase in Utility Receipts Tax on Proposed Revenue Increase	-	
6	Less: Increase in State Income Tax on Proposed Revenue Increase	<u>14,716</u>	
7	Federal Taxable Income on Proposed Revenue Increase	\$ 285,620	
8	Federal Income Tax Rate	<u>21.00%</u>	
9	Adjustment for Federal Income Tax on Proposed Revenue Increase:		<u>\$ 59,980</u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Original Cost Rate Base as of December 31, 2023, with updates through June 30, 2024

Line Number	Description	Column A	Column B	Column C
		Test Year Ended 12/31/2023	Test Year Ended 6/30/2024	Pro Forma Proposed Rates
1	Utility Plant in Service as of December 31, 2023	\$ 5,477,426	\$ 5,477,426	\$ 5,477,426
1a	Pro Forma Utility Plant Added in Service - January 1 - June 30, 2024		39,323	39,323
2	Less: Accumulated Depreciation as of December 31, 2023	3,136,777	3,136,777	3,136,777
2a	Less: Accumulated Depreciation - January 1 - June 30, 2024		78,483	78,483
3	Net Gas Plant In Service	<u>\$ 2,340,649</u>	<u>\$ 2,301,489</u>	<u>\$ 2,301,489</u>
4	Add: Add: Gas stored underground	\$ 288,980	\$ 160,254	\$ 160,254
5	Add: Working Capital (O&M Expenses / 8)	134,080	134,080	134,080
6	Add: Material and supplies (13 Month Average)	<u>79,418</u>	<u>92,534</u>	<u>92,534</u>
7	Total Original Cost Rate Base	<u>\$ 2,843,127</u>	<u>\$ 2,688,357</u>	<u>\$ 2,688,357</u>
8	Net operating income			
9	(Pro-Forma proposed rates)	<u>\$ (476,777)</u>	<u>\$ (3,312)</u>	<u>\$ 222,327</u>
10	Rate of return on original cost			
11	(Line 7 divided by Line 6)	<u>-16.77%</u>	<u>-0.12%</u>	<u>8.27%</u>

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

A. Capital Structure as of December 31, 2023

Line Number	Class of Capital	Column A Amount as of 12/31/2023	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,348,304	100.00%	10.10%	10.10%
4	Totals	<u>\$ 1,348,304</u>	<u>100.00%</u>		<u>10.10%</u>

B. Capital Structure - For Presentation

Line Number	Class of Capital	Column A Amount as of 12/31/2023	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Post-1970 ITC	-	0.00%	0.00%	0.00%
4	Common Equity	1,348,304	76.73%	10.10%	7.75%
5	Deferred Taxes	286,016	16.28%	0.00%	0.00%
6	Customer Deposits	122,990	7.00%	6.00%	0.42%
7	Totals	<u>\$ 1,757,310</u>	<u>100.00%</u>		<u>8.17%</u>

C. Calculation of Synchronized Interest

Line Number	Class of Capital	Column A Amount as of 12/31/2023	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,348,304	76.73%	10.10%	7.75%
4	Deferred Taxes	286,016	16.28%	0.00%	0.00%
5	Customer Deposits	122,990	7.00%	6.00%	0.42%
6	Totals	<u>\$ 1,757,310</u>	<u>100.00%</u>		<u>8.17%</u>

Rate Base	\$ 2,688,357
Weighted cost debt	(x) 0.42%
Synchronized interest	<u>\$ 11,291</u>

Note: Use total weighted cost rate found in "A" to be shown in "B" line 3.
Apply the Line 1 weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return on Original Cost" page to find the synchronized interest to use for tax calculations.

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

A. Capital Structure as of June 30, 2024

Line Number	Class of Capital	Column A Amount as of 6/30/2024	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,426,271	100.00%	10.10%	10.10%
4	Totals	<u>\$ 1,426,271</u>	<u>100.00%</u>		<u>10.10%</u>

B. Capital Structure - For Presentation

Line Number	Class of Capital	Column A Amount as of 6/30/2024	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Post-1970 ITC	-	0.00%	0.00%	0.00%
4	Common Equity	1,426,271	78.32%	10.10%	7.91%
5	Deferred Taxes	286,016	15.71%	0.00%	0.00%
6	Customer Deposits	108,875	5.98%	6.00%	0.36%
7	Totals	<u>\$ 1,821,162</u>	<u>100.00%</u>		<u>8.27%</u>

C. Calculation of Synchronized Interest

Line Number	Class of Capital	Column A Amount as of 6/30/2024	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,426,271	78.32%	10.10%	7.91%
4	Deferred Taxes	286,016	15.71%	0.00%	0.00%
5	Customer Deposits	108,875	5.98%	6.00%	0.36%
6	Totals	<u>\$ 1,821,162</u>	<u>100.00%</u>		<u>8.27%</u>

Rate Base		\$ 2,688,357
Weighted cost debt	(x)	0.36%
Synchronized interest		<u>\$ 9,678</u>

Note: Use total weighted cost rate found in "A" to be shown in "B" line 3.
 Apply the Line 1 weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return on Original Cost" page to find the synchronized interest to use for tax calculations.

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.
 312 West Carr Street
 Milan, IN 47031

Calculation of Gross Revenue Conversion Factor

Line Number	Description	Totals	Grand Total
1	Tax Gross-Up Calculation:		
2	Gross Revenue Change	100.0000%	
3	Less: Uncollectible Expense	0.000000%	
4	Total Before Gross Up and IURC Fees	<u>100.0000%</u>	
5			
6	Less: IURC Fee	0.150000%	
	Total Before State and Federal Tax Gross Up	<u>99.8500%</u>	
7			
8	Less: State Income Tax @ 2021 Rate of 4.9% (effective as of 7/1/2021)	4.8927%	
	Less: Gross Income Tax @ 0.00% (effective as of 7/1/2022)	0.0000%	
9	Income Before Federal Income Taxes	<u>94.9573%</u>	
10	Less: Federal Income Tax @ 21.0%	<u>19.9410%</u>	
11	Income after Income Taxes	<u>75.0163%</u>	
12	Gross Revenue Conversion Factor		<u><u>133.3044%</u></u>

REVISED TO REFLECT SEI RESPONSE TO OUCC REPORT - OCTOBER 2024

South Eastern Indiana Natural Gas Company, Inc.

312 West Carr Street

Milan, IN 47031

Revenue Requirement Calculation

Line Number	Description	Totals	Grand Total
1	Total rate base		\$ 2,688,357
2	Total weighted cost of capital	(x %)	<u>8.27%</u>
3	Pro-Forma net operating income		<u>\$ 222,327</u>
4	Less: Pro-forma net operating income (pro forma present rates)		<u>\$ (3,312)</u>
5	Difference		\$ 225,639
6	Revenue conversion factor		<u>133.3044%</u>
7	Revenue Deficit (Excess)		<u>\$ 300,787</u>

SETTLEMENT APPENDIX B

**REVENUE PROOF AND SUPPORTING
DOCUMENTATION**

IURC Cause No. 46074-U

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Comparison of Margins at Present and Proposed Rates as of December 31, 2023

Line Number	Description	Number of Bills	Billing Quantities (Therms)	Present Rates as of 12/31/2023	Present Rate Revenue as of 12/31/2023	Proposed Rates	Revenue at Proposed Rates	Total Revenue Adjustment	Percentage of Revenue Adjustment	% to Apply to Therm Rate to Make Up Cost Chg Difference
1										
2	Rate RS - Residential Sales Service									
3	Customer Charge per month	22,092		\$ 11.89	\$ 262,692	\$ 14.50	\$ 320,334	\$ 57,642	21.94%	
4	First 51 therms per month		583,662	\$ 0.64496	\$ 376,441	\$ 0.80417	\$ 469,364	\$ 92,923	24.68%	24.6850%
5	Over 51 therms per month		409,897	0.45164	185,126	0.56313	230,825	45,699	24.69%	
6	Normal Temperature Adjustment (NTA) - Rate RS		124,843	0.44208	55,190	0.55120	68,813	13,623	24.68%	
7	Total Billing Quantities and Revenues - Rate RS:	22,092	1,118,402		\$ 879,449		\$ 1,089,336	\$ 209,887	23.87%	\$ 1,089,346
8	Rate GS - General Sales Service									
9	Customer Charge - Meter Size 250 cfh and below	2,548		\$ 12.70	\$ 32,357	\$ 14.50	\$ 36,946	\$ 4,589	14.18%	
10	Customer Charge - Meter Size 251 cfh to 800 cfh	820		23.44	19,217	26.76	21,943	2,726	14.19%	
11	Customer Charge - Meter Size greater than 801 cfh	290		71.59	20,762	89.24	25,880	5,118	24.65%	
12	First 51 therms per month		112,343	\$ 0.55167	\$ 61,977	\$ 0.69152	\$ 77,688	\$ 15,711	25.35%	25.3500%
13	Next 205 therms per month		231,462	0.37860	87,632	0.47458	109,847	22,215	25.35%	
14	Over 256 therms per month		518,690	0.29329	152,128	0.36764	190,691	38,563	25.35%	
15	Normal Temperature Adjustment (NTA) - Rate RS		81,363	0.29395	23,916	0.36846	29,979	6,063	25.35%	
16	Total Billing Quantities and Revenues - Rate GS:	3,658	943,858		\$ 397,989		\$ 492,974	\$ 94,985	23.87%	\$ 492,977
17	Rate STS - School Transportation Service									
18	Customer Charge - Meter Size 250 cfh and below	-		\$ 12.33	\$ -	\$ 14.50	\$ -	\$ -	17.60%	
19	Customer Charge - Meter Size 251 cfh to 800 cfh	-		22.76	-	26.76	-	-	17.57%	
20	Customer Charge - Meter Size greater than 801 cfh	-		75.89	-	13.35	-	-	17.59%	
21	First 51 therms per month		-	\$ 0.51993	\$ -	\$ 0.69152	\$ -	\$ -	33.00%	
22	Next 205 therms per month		-	0.36753	-	0.47458	-	-	29.13%	
23	Over 256 therms per month		-	0.28443	-	0.36764	-	-	29.26%	
24	Monitoring Charge - per meter:		-	\$ 40.55	\$ -	\$ 50.39	\$ -	\$ -	24.27%	
25	Total Billing Quantities and Revenues - Rate STS:	-	-		\$ -		\$ -	\$ -	0.00%	\$ -
26	Total from Gas Sales:	25,750	2,062,260		\$ 1,277,438		\$ 1,582,310	\$ 304,872	23.87%	\$ 1,582,323
33	Miscellaneous Revenue:				20,438		20,438	-	0.00%	20,438
34	Total Revenue:				\$ 1,297,876		\$ 1,602,748	\$ 304,872	23.49%	\$ 1,602,761
35	Net Unbilled Revenue:				(34,246)		(34,246)			
36	Total Revenue:				\$ 1,263,630		\$ 1,568,502			
37	Revenue Per Rate Case:				\$ 1,260,268		\$ 1,561,055			
38	Difference:				\$ 3,362		\$ 7,447			
39	Percentage of Difference:				0.27%		0.48%			

Note: Rates per Settlement Agreement.

Note: Calculated Rates to keep overall increase at 23.87% (page 27, Column H, Line 6).

South Eastern Indiana Natural Gas Company, Inc.
312 West Carr Street
Milan, IN 47031

Schedule of Present and Proposed Rates

Line Number	Description	Column A	Column B	Column C	Column D	Column E	Column F
		Present Rates (1)	Roll-In (2)	Adjusted Present Rates	Proposed Rates	Increase Amount	Increase Percent
1	Rate RS - Residential Sales Service						
2	Customer Charge	\$ 12.33	\$ -	\$ 12.33	\$ 14.50	\$ 2.17	17.6%
3	First 51 therms per month	\$ 0.62747	\$ -	\$ 0.62747	\$ 0.80417	\$ 0.17670	28.2%
4	Over 51 therms per month	0.43775	-	0.43775	0.56313	0.12538	28.6%
5	Rate GS - General Sales Service						
6	Customer Charge - Meter Size 250 cfh and below	\$ 12.33	\$ -	\$ 12.33	\$ 14.50	\$ 2.17	17.6%
7	Customer Charge - Meter Size 251 cfh to 800 cfh	22.76	-	22.76	26.76	4.00	17.6%
8	Customer Charge - Meter Size greater than 801 cfh	75.89	-	75.89	89.24	13.35	17.6%
9	First 51 therms per month	\$ 0.51993	\$ -	\$ 0.51993	\$ 0.69152	\$ 0.17159	33.0%
10	Next 205 therms per month	0.36753	-	0.36753	0.47458	0.10705	29.1%
11	Over 256 therms per month	0.28443	-	0.28443	0.36764	0.08321	29.3%
12	Rate STS - School Transportation Service						
13	Customer Charge - Meter Size 250 cfh and below	\$ 12.33	\$ -	\$ 12.33	\$ 14.50	\$ 2.17	17.6%
14	Customer Charge - Meter Size 251 cfh to 800 cfh	22.76	-	22.76	26.76	4.00	17.6%
15	Customer Charge - Meter Size greater than 801 cfh	75.89	-	75.89	89.24	13.35	17.6%
16	First 51 therms per month	\$ 0.51993	\$ -	\$ 0.51993	\$ 0.69152	\$ 0.17159	33.0%
17	Next 205 therms per month	0.36753	-	0.36753	0.47458	0.10705	29.1%
18	Over 256 therms per month	0.28443	-	0.28443	0.36764	0.08321	29.3%
19	Monitoring Charge - per meter:	\$ 40.55	\$ -	\$ 40.55	\$ 50.39	\$ 9.84	24.3%

Note: Rates per Settlement Agreement.

Note: Calculated Rates to keep overall increase at 23.87%.

South Eastern Indiana Natural Gas Company, Inc.
Gas Sales, Transportation, and Revenue by Revenue Class
by Revenue Class
for Calendar Year 2023
Through December 31, 2023

Revenue Class Description:	Account Number	January, 2023					February, 2023					
		Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue	Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue	Customer Bills
Rate RS - Residential Sales Service:												
Customer Charge per month		1,856	\$ 11.99			\$ 22,253	1,845	\$ 11.99			\$ 22,122	1,868
First 51 therms per month	480.10			8,958,084	\$ 0.65272	58,471			8,755,283	\$ 0.65272	57,147	
Over 51 therms per month	480.20			14,545,078	0.45536	66,232			8,935,108	0.45536	40,687	
Residential NTA				3,233,164	0.45602	14,744			3,812,339	0.45587	17,379	
Totals - Residential:		<u>1,856</u>		<u>26,736,326</u>		<u>\$ 161,700</u>	<u>1,845</u>		<u>21,502,730</u>		<u>\$ 137,335</u>	<u>1,868</u>
Rate GS - General Sales Service - Small:												
Customer Charge per month		228	\$ 12.82			\$ 2,923	228	\$ 12.82			\$ 2,923	210
First 51 therms per month	481.10			1,046,548	\$ 0.54081	5,660			1,021,213	\$ 0.54081	5,523	
Next 205 therms per month				2,618,106	0.38229	10,009			2,091,731	0.38229	7,996	
Over 256 therms per month	481.20			1,420,150	0.29585	4,202			622,461	0.29585	1,842	
General NTA - Small				679,033	0.29586	2,009			775,106	0.29585	2,293	
Totals - General - Small:		<u>228</u>		<u>5,763,837</u>		<u>\$ 24,803</u>	<u>228</u>		<u>4,510,511</u>		<u>\$ 20,577</u>	<u>210</u>
Rate GS - General Sales Service - Medium:												
Customer Charge per month		68	\$ 23.66			\$ 1,609	68	\$ 23.66			\$ 1,609	68
First 51 therms per month	481.50			341,700	\$ 0.54081	1,848			336,600	\$ 0.54081	1,820	
Next 205 therms per month				1,320,505	0.38229	5,048			1,185,930	0.38229	4,534	
Over 256 therms per month	481.50			2,771,251	0.29585	8,199			1,718,018	0.29585	5,083	
General NTA - Medium				514,797	0.30641	1,577			611,691	0.29585	1,810	
Totals - General - Medium:		<u>68</u>		<u>4,948,253</u>		<u>\$ 18,281</u>	<u>68</u>		<u>3,852,239</u>		<u>\$ 14,856</u>	<u>68</u>
Rate GS - General Sales Service - Large:												
Customer Charge per month		24	\$ 78.88			\$ 1,972	25	\$ 78.88			\$ 1,972	24
First 51 therms per month	481.60			122,400	\$ 0.54081	2,555			127,500	\$ 0.54081	690	
Next 205 therms per month				476,375	0.38229	1,821			498,551	0.38229	1,906	
Over 256 therms per month	481.60			6,529,732	0.29585	19,318			7,491,566	0.29585	22,164	
General NTA - Large				989,684	0.29591	2,929			1,266,474	0.29585	3,747	
Totals - General - Large:		<u>24</u>		<u>8,118,191</u>		<u>\$ 26,623</u>	<u>25</u>		<u>9,384,091</u>		<u>\$ 30,479</u>	<u>24</u>
Grand Totals:		<u>2,176</u>		<u>45,566,607</u>		<u>\$ 231,407</u>	<u>2,166</u>		<u>39,249,571</u>		<u>\$ 203,247</u>	<u>2,170</u>
				<u>40,149,929</u>		<u>\$ 210,148</u>			<u>32,783,961</u>		<u>\$ 178,018</u>	
Other Charges Billed:												
Penalties	487.00	-	\$ -	-	\$ -	\$ 1,540.69	-	\$ -	-	\$ -	\$ 2,000.02	-
Deposits	235.00	-	-	-	-	-	-	-	-	-	-	-
Turn on Fees	488.00	-	-	-	-	1,139.41	-	-	-	-	460.00	-
Returned Checks	904.00	-	-	-	-	45.00	-	-	-	-	-	-
Other	487.00	-	-	-	-	76.77	-	-	-	-	-	-
Credit Card Fees		-	-	-	-	-	-	-	-	-	-	-
Total Other Charges Billed:		<u>-</u>		<u>-</u>		<u>\$ 2,801.87</u>	<u>-</u>		<u>-</u>		<u>\$ 2,460.02</u>	<u>-</u>
Total Charges:	142.00	<u>2,176</u>		<u>45,566,607</u>		<u>234,209</u>	<u>2,166</u>		<u>39,249,571</u>		<u>205,707</u>	<u>2,170</u>
Gas Cost Adjustment		GCA-125		5.8784			GCA-125		5.7907			GCA-125
Therm Factor				1.064598647					1.060782020			

South Eastern Indiana Natural Gas Company, Inc.
Gas Sales, Transportation, and Revenue by Revenue Class
by Revenue Class
for Calendar Year 2023
Through December 31, 2023

Revenue Class Description:	Account Number	March, 2023				April, 2023				
		Customer Charge	Btu's Billed	Rate/Therm	Revenue	Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue
Rate RS - Residential Sales Service:										
Customer Charge per month		\$ 11.99			\$ 22,397	1,856	\$ 11.99			\$ 22,253
First 51 therms per month	480.10		8,571,589	\$ 0.65272	55,948			6,198,839	\$ 0.65272	40,461
Over 51 therms per month	480.20		7,394,146	0.45536	33,670			895,031	0.45536	4,076
Residential NTA			1,496,463	0.45649	6,831			786,598	0.28228	2,220
Totals - Residential:			<u>17,462,198</u>		<u>\$ 118,846</u>	<u>1,856</u>		<u>7,880,468</u>		<u>\$ 69,010</u>
Rate GS - General Sales Service - Small:										
Customer Charge per month		\$ 12.82			\$ 2,692	209	\$ 12.82			\$ 2,679
First 51 therms per month	481.10		943,214	\$ 0.54081	5,101			739,826	\$ 0.54081	4,001
Next 205 therms per month			1,776,199	0.38229	6,790			565,061	0.38229	2,160
Over 256 therms per month	481.20		432,730	0.29585	1,280			37,063	0.29585	110
General NTA - Small			278,944	0.29587	825			82,761	0.29586	245
Totals - General - Small:			<u>3,431,087</u>		<u>\$ 16,688</u>	<u>209</u>		<u>1,424,711</u>		<u>\$ 9,195</u>
Rate GS - General Sales Service - Medium:										
Customer Charge per month		\$ 23.66			\$ 1,609	69	\$ 23.66			\$ 1,633
First 51 therms per month	481.50		336,600	\$ 0.54081	1,820			322,974	\$ 0.54081	1,747
Next 205 therms per month			1,079,230	0.38229	4,126			691,169	0.38229	2,642
Over 256 therms per month	481.50		1,425,822	0.29585	4,218			418,808	0.29585	1,239
General NTA - Medium			214,802	0.29585	635			70,567	0.29589	209
Totals - General - Medium:			<u>3,056,454</u>		<u>\$ 12,408</u>	<u>69</u>		<u>1,503,518</u>		<u>\$ 7,470</u>
Rate GS - General Sales Service - Large:										
Customer Charge per month		\$ 78.88			\$ 1,893	24	\$ 78.88			\$ 1,893
First 51 therms per month	481.60		117,300	\$ 0.54081	634			117,300	\$ 0.54081	634
Next 205 therms per month			471,500	0.38229	1,802			433,935	0.38229	1,659
Over 256 therms per month	481.60		6,226,845	0.29585	18,422			3,331,016	0.29585	9,855
General NTA - Large			562,585	0.29585	1,664			247,368	0.29585	732
Totals - General - Large:			<u>7,378,230</u>		<u>\$ 24,415</u>	<u>24</u>		<u>4,129,619</u>		<u>\$ 14,773</u>
Grand Totals:			<u>31,327,969</u>		<u>\$ 172,358</u>	<u>2,158</u>		<u>14,938,316</u>		<u>\$ 100,448</u>
			<u>28,775,175</u>		<u>\$ 162,402</u>			<u>13,751,022</u>		<u>\$ 97,042</u>
Other Charges Billed:										
Penalties	487.00	\$ -	-	\$ -	\$ 2,068.04	-	\$ -	-	\$ -	\$ 1,657.89
Deposits	235.00	-	-	-	-	-	-	-	-	-
Turn on Fees	488.00	-	-	-	770.00	-	-	-	-	1,010.00
Returned Checks	904.00	-	-	-	45.00	-	-	-	-	132.00
Other	487.00	-	-	-	-	-	-	-	-	-
Credit Card Fees		-	-	-	-	-	-	-	-	-
Total Other Charges Billed:			<u>-</u>		<u>\$ 2,883.04</u>	<u>-</u>		<u>-</u>		<u>\$ 2,799.89</u>
Total Charges:	142.00		<u>31,327,969</u>		<u>175,241</u>	<u>2,158</u>		<u>14,938,316</u>		<u>103,248</u>
Gas Cost Adjustment			5.5777			GCA-126		2.8617		
Therm Factor			1.063560641					1.069296714		

South Eastern Indiana Natural Gas Company, Inc.
Gas Sales, Transportation, and Revenue by Revenue Class
by Revenue Class
for Calendar Year 2023
Through December 31, 2023

Revenue Class Description:	Account Number	May, 2023					June, 2023				
		Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue	Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue
Rate RS - Residential Sales Service:											
Customer Charge per month		1,846	\$ 11.99			\$ 22,134	1,817	\$ 11.99			\$ 21,786
First 51 therms per month	480.10			3,964,359	\$ 0.65272	25,876			1,216,258	\$ 0.65272	7,939
Over 51 therms per month	480.20			208,602	0.45536	950			149,899	0.45536	683
Residential NTA											
Totals - Residential:		<u>1,846</u>		<u>4,172,961</u>		<u>\$ 48,960</u>	<u>1,817</u>		<u>1,366,157</u>		<u>\$ 30,408</u>
Rate GS - General Sales Service - Small:											
Customer Charge per month		210	\$ 12.82			\$ 2,692	209	\$ 12.82			\$ 2,679
First 51 therms per month	481.10			550,089	\$ 0.54081	2,975			185,435	\$ 0.54081	1,003
Next 205 therms per month				284,904	0.38229	1,089			224,543	0.38229	858
Over 256 therms per month	481.20			33,685	0.29585	100			48,405	0.29585	143
General NTA - Small											
Totals - General - Small:		<u>210</u>		<u>868,678</u>		<u>\$ 6,856</u>	<u>209</u>		<u>458,383</u>		<u>\$ 4,683</u>
Rate GS - General Sales Service - Medium:											
Customer Charge per month		69	\$ 23.66			\$ 1,633	68	\$ 23.66			\$ 1,609
First 51 therms per month	481.50			277,982	\$ 0.54081	1,503			155,333	\$ 0.54081	840
Next 205 therms per month				487,403	0.38229	1,863			309,463	0.38229	1,183
Over 256 therms per month	481.50			355,025	0.29585	1,050			276,495	0.29585	818
General NTA - Medium											
Totals - General - Medium:		<u>69</u>		<u>1,120,410</u>		<u>\$ 6,049</u>	<u>68</u>		<u>741,291</u>		<u>\$ 4,450</u>
Rate GS - General Sales Service - Large:											
Customer Charge per month		24	\$ 78.88			\$ 1,893	24	\$ 78.88			\$ 1,893
First 51 therms per month	481.60			116,584	\$ 0.54081	630			88,844	\$ 0.54081	480
Next 205 therms per month				372,492	0.38229	1,424			276,850	0.38229	1,058
Over 256 therms per month	481.60			2,103,960	0.29585	6,225			1,218,983	0.29585	3,606
General NTA - Large											
Totals - General - Large:		<u>24</u>		<u>2,593,036</u>		<u>\$ 10,172</u>	<u>24</u>		<u>1,584,677</u>		<u>\$ 7,037</u>
Grand Totals:		<u>2,149</u>		<u>8,755,085</u>		<u>\$ 72,037</u>	<u>2,118</u>		<u>4,150,508</u>		<u>\$ 46,578</u>
				<u>8,755,085</u>		<u>\$ 72,037</u>			<u>4,150,508</u>		<u>\$ 46,578</u>
Other Charges Billed:											
Penalties	487.00	-	\$ -	-	\$ -	\$ 860.93	-	\$ -	-	\$ -	\$ 617.78
Deposits	235.00	-	-	-	-	-	-	-	-	-	-
Turn on Fees	488.00	-	-	-	-	1,150.00	-	-	-	-	500.00
Returned Checks	904.00	-	-	-	-	-	-	-	-	-	(45.00)
Other	487.00	-	-	-	-	-	-	-	-	-	-
Credit Card Fees		-	-	-	-	-	-	-	-	-	-
Total Other Charges Billed:		<u>-</u>		<u>-</u>		<u>\$ 2,010.93</u>	<u>-</u>		<u>-</u>		<u>\$ 1,072.78</u>
Total Charges:	142.00	<u>2,149</u>		<u>8,755,085</u>		<u>74,048</u>	<u>2,118</u>		<u>4,150,508</u>		<u>47,651</u>
Gas Cost Adjustment		GCA-126		2.8503			GCA-126		2.5767		
Therm Factor				1.068368746					1.065198493		

South Eastern Indiana Natural Gas Company, Inc.
Gas Sales, Transportation, and Revenue by Revenue Class
by Revenue Class
for Calendar Year 2023
Through December 31, 2023

Revenue Class Description:	Account Number	July, 2023					August, 2023				
		Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue	Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue
Rate RS - Residential Sales Service:											
Customer Charge per month		1,806	\$ 11.99			\$ 21,654	1,802	\$ 11.99			\$ 21,606
First 51 therms per month	480.10			863,592	\$ 0.65272	5,637			911,198	\$ 0.65272	5,948
Over 51 therms per month	480.20			55,707	0.45536	254			57,135	0.45536	260
Residential NTA				-	-	-			-	-	-
Totals - Residential:		<u>1,806</u>		<u>919,299</u>		<u>\$ 27,545</u>	<u>1,802</u>		<u>968,333</u>		<u>\$ 27,814</u>
Rate GS - General Sales Service - Small:											
Customer Charge per month		208	\$ 12.82			\$ 2,667	208	\$ 12.82			\$ 2,667
First 51 therms per month	481.10			138,700	\$ 0.54081	750			136,700	\$ 0.54081	739
Next 205 therms per month				173,221	0.38229	662			170,171	0.38229	651
Over 256 therms per month	481.20			7,581	0.29585	22			10,304	0.29585	30
General NTA - Small				-	-	-			-	-	-
Totals - General - Small:		<u>208</u>		<u>319,502</u>		<u>\$ 4,101</u>	<u>208</u>		<u>317,175</u>		<u>\$ 4,087</u>
Rate GS - General Sales Service - Medium:											
Customer Charge per month		68	\$ 23.66			\$ 1,609	68	\$ 23.66			\$ 1,609
First 51 therms per month	481.50			132,073	\$ 0.54081	714			136,985	\$ 0.54081	741
Next 205 therms per month				272,095	0.38229	1,040			282,250	0.38229	1,079
Over 256 therms per month	481.50			176,356	0.29585	522			203,399	0.29585	602
General NTA - Medium				-	-	-			-	-	-
Totals - General - Medium:		<u>68</u>		<u>580,524</u>		<u>\$ 3,885</u>	<u>68</u>		<u>622,634</u>		<u>\$ 4,031</u>
Rate GS - General Sales Service - Large:											
Customer Charge per month		24	\$ 78.88			\$ 1,893	24	\$ 78.88			\$ 1,893
First 51 therms per month	481.60			81,861	\$ 0.54081	443			82,418	\$ 0.54081	446
Next 205 therms per month				261,721	0.38229	1,001			266,975	0.38229	1,021
Over 256 therms per month	481.60			1,108,590	0.29585	3,280			992,980	0.29585	2,938
General NTA - Large				-	-	-			-	-	-
Totals - General - Large:		<u>24</u>		<u>1,452,172</u>		<u>\$ 6,617</u>	<u>24</u>		<u>1,342,373</u>		<u>\$ 6,298</u>
Grand Totals:		<u>2,106</u>		<u>3,271,497</u>		<u>\$ 42,148</u>	<u>2,102</u>		<u>3,250,515</u>		<u>\$ 42,230</u>
				<u>3,271,497</u>		<u>\$ 42,148</u>			<u>3,250,515</u>		<u>\$ 42,230</u>
Other Charges Billed:											
Penalties	487.00	-	\$ -	-	\$ -	\$ 471.83	-	\$ -	-	\$ -	\$ 324.82
Deposits	235.00	-	-	-	-	-	-	-	-	-	-
Turn on Fees	488.00	-	-	-	-	538.67	-	-	-	-	90.00
Returned Checks	904.00	-	-	-	-	-	-	-	-	-	-
Other	487.00	-	-	-	-	-	-	-	-	-	-
Credit Card Fees		-	-	-	-	-	-	-	-	-	-
Total Other Charges Billed:						<u>\$ 1,010.50</u>					<u>\$ 414.82</u>
Total Charges:	142.00	<u>2,106</u>		<u>3,271,497</u>		<u>43,159</u>	<u>2,102</u>		<u>3,250,515</u>		<u>42,645</u>
Gas Cost Adjustment		GCA-127		2,2982			GCA-127		2,3368		
Therm Factor				1.064152064					1.065511811		

South Eastern Indiana Natural Gas Company, Inc.
Gas Sales, Transportation, and Revenue by Revenue Class
by Revenue Class
for Calendar Year 2023
Through December 31, 2023

Revenue Class Description:	Account Number	September, 2023					October, 2023				
		Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue	Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue
Rate RS - Residential Sales Service:											
Customer Charge per month		1,806	\$ 11.99			\$ 21,654	1,839	\$ 11.50			\$ 21,149
First 51 therms per month	480.10			1,000,642	\$ 0.65272	6,531			3,194,124	\$ 0.62747	20,042
Over 51 therms per month	480.20			85,677	0.45536	390			172,286	0.43775	754
Residential NTA				-	-	-			(39,286)	0.14761	(58)
Totals - Residential:		<u>1,806</u>		<u>1,086,319</u>		<u>\$ 28,575</u>	<u>1,839</u>		<u>3,327,124</u>		<u>\$ 41,887</u>
Rate GS - General Sales Service - Small:											
Customer Charge per month		209	\$ 12.82			\$ 2,679	208	\$ 12.33			\$ 2,565
First 51 therms per month	481.10			147,252	\$ 0.54081	796			394,275	\$ 0.51993	2,050
Next 205 therms per month				183,214	0.38229	700			188,998	0.36753	695
Over 256 therms per month	481.20			19,972	0.29585	59			18,847	0.28443	54
General NTA - Small				-	-	-			(4,375)	0.27771	(12)
Totals - General - Small:		<u>209</u>		<u>350,438</u>		<u>\$ 4,234</u>	<u>208</u>		<u>597,745</u>		<u>\$ 5,352</u>
Rate GS - General Sales Service - Medium:											
Customer Charge per month		68	\$ 23.66			\$ 1,609	68	\$ 22.76			\$ 1,548
First 51 therms per month	481.50			137,825	\$ 0.54081	745			228,682	\$ 0.51993	1,189
Next 205 therms per month				293,383	0.38229	1,122			382,756	0.36753	1,407
Over 256 therms per month	481.50			268,675	0.29585	795			245,184	0.28443	697
General NTA - Medium				-	-	-			(481)	0.27859	(1)
Totals - General - Medium:		<u>68</u>		<u>699,883</u>		<u>\$ 4,271</u>	<u>68</u>		<u>856,141</u>		<u>\$ 4,840</u>
Rate GS - General Sales Service - Large:											
Customer Charge per month		24	\$ 78.88			\$ 1,893	24	\$ 75.89			\$ 1,821
First 51 therms per month	481.60			85,221	\$ 0.54081	461			103,987	\$ 0.51993	541
Next 205 therms per month				297,968	0.38229	1,139			324,036	0.36753	1,191
Over 256 therms per month	481.60			995,069	0.29585	2,944			1,507,662	0.28443	4,288
General NTA - Large				-	-	-			16,633	0.28437	47
Totals - General - Large:		<u>24</u>		<u>1,378,258</u>		<u>\$ 6,437</u>	<u>24</u>		<u>1,952,318</u>		<u>\$ 7,888</u>
Grand Totals:		<u>2,107</u>		<u>3,514,898</u>		<u>\$ 43,517</u>	<u>2,139</u>		<u>6,733,328</u>		<u>\$ 59,967</u>
				<u>3,514,898</u>		<u>\$ 43,517</u>			<u>6,760,837</u>		<u>\$ 59,991</u>
Other Charges Billed:											
Penalties	487.00	-	\$ -	-	\$ -	\$ 304.53	-	\$ -	-	\$ -	\$ 390.05
Deposits	235.00	-	-	-	-	-	-	-	-	-	-
Turn on Fees	488.00	-	-	-	-	211.56	-	-	-	-	1,777.38
Returned Checks	904.00	-	-	-	-	90.00	-	-	-	-	-
Other	487.00	-	-	-	-	-	-	-	-	-	-
Credit Card Fees		-	-	-	-	-	-	-	-	-	-
Total Other Charges Billed:		<u>-</u>		<u>-</u>		<u>\$ 606.09</u>	<u>-</u>		<u>-</u>		<u>\$ 2,167.43</u>
Total Charges:	142.00	<u>2,107</u>		<u>3,514,898</u>		<u>44,123</u>	<u>2,139</u>		<u>6,733,328</u>		<u>62,134</u>
Gas Cost Adjustment		GCA-127		2.3857			GCA-128		1.2695		
Therm Factor				1.069186419					1.071079890		

South Eastern Indiana Natural Gas Company, Inc.
Gas Sales, Transportation, and Revenue by Revenue Class
by Revenue Class
for Calendar Year 2023
Through December 31, 2023

Revenue Class Description:	Account Number	November, 2023					December, 2023				
		Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue	Customer Bills	Customer Charge	Btu's Billed	Rate/Therm	Revenue
Rate RS - Residential Sales Service:											
Customer Charge per month		1,865	\$ 11.50			\$ 21,448	1,886	\$ 11.79			\$ 22,236
First 51 therms per month	480.10			6,035,305	\$ 0.62747	37,870			8,696,966	\$ 0.62747	54,571
Over 51 therms per month	480.20			977,178	0.43775	4,278			7,513,812	0.43775	32,892
Residential NTA				2,096,438	0.43898	9,203			1,098,569	0.44335	4,871
Totals - Residential:		<u>1,865</u>		<u>9,108,921</u>		<u>\$ 72,799</u>	<u>1,886</u>		<u>17,309,347</u>		<u>\$ 114,570</u>
Rate GS - General Sales Service - Small:											
Customer Charge per month		209	\$ 12.33			\$ 2,577	212	\$ 12.33			\$ 2,614
First 51 therms per month	481.10			671,007	\$ 0.51993	3,489			914,434	\$ 0.51993	4,754
Next 205 therms per month				527,813	0.36753	1,940			1,671,722	0.36753	6,144
Over 256 therms per month	481.20			40,957	0.28443	116			351,931	0.28443	1,001
General NTA - Small				321,435	0.28443	914			188,616	0.28442	536
Totals - General - Small:		<u>209</u>		<u>1,561,212</u>		<u>\$ 9,036</u>	<u>212</u>		<u>3,126,703</u>		<u>\$ 15,049</u>
Rate GS - General Sales Service - Medium:											
Customer Charge per month		69	\$ 22.76			\$ 1,570	69	\$ 22.76			\$ 1,570
First 51 therms per month	481.50			312,627	\$ 0.51993	1,625			346,295	\$ 0.51993	1,800
Next 205 therms per month				679,726	0.36753	2,498			1,159,579	0.36753	4,262
Over 256 therms per month	481.50			578,706	0.28443	1,646			1,593,691	0.28443	4,533
General NTA - Medium				305,347	0.28443	869			177,617	0.28444	505
Totals - General - Medium:		<u>69</u>		<u>1,876,406</u>		<u>\$ 8,208</u>	<u>69</u>		<u>3,277,182</u>		<u>\$ 12,670</u>
Rate GS - General Sales Service - Large:											
Customer Charge per month		25	\$ 75.89			\$ 1,897	24	\$ 75.89			\$ 1,821
First 51 therms per month	481.60			120,406	\$ 0.51993	626			116,154	\$ 0.51993	604
Next 205 therms per month				395,611	0.36753	1,454			451,000	0.36753	1,658
Over 256 therms per month				2,341,862	0.28443	6,661			4,945,200	0.28443	14,066
General NTA - Large	481.60			546,841	0.28443	1,555			290,852	0.28443	827
Totals - General - Large:		<u>25</u>		<u>3,404,720</u>		<u>\$ 12,193</u>	<u>24</u>		<u>5,803,206</u>		<u>\$ 18,976</u>
Grand Totals:		<u>2,168</u>		<u>15,951,259</u>		<u>\$ 102,236</u>	<u>2,191</u>		<u>29,516,438</u>		<u>\$ 161,265</u>
				12,681,198		\$ 89,695			27,760,784		\$ 154,526
Other Charges Billed:											
Penalties	487.00	-	\$ -	-	\$ -	\$ 407.35	-	\$ -	-	\$ -	\$ 838.64
Deposits	235.00	-	-	-	-	-	-	-	-	-	-
Turn on Fees	488.00	-	-	-	-	710.69	-	-	-	-	253.96
Returned Checks	904.00	-	-	-	-	-	-	-	-	-	-
Other	487.00	-	-	-	-	-	-	-	-	-	-
Credit Card Fees		-	-	-	-	-	-	-	-	-	-
Total Other Charges Billed:		<u>-</u>		<u>-</u>		<u>\$ 1,118.04</u>	<u>-</u>		<u>-</u>		<u>\$ 1,092.60</u>
Total Charges:	142.00	<u>2,168</u>		<u>15,951,259</u>		<u>103,354</u>	<u>2,191</u>		<u>29,516,438</u>		<u>162,358</u>
Gas Cost Adjustment		GCA-128		3.0055			GCA-128		3.2535		
Therm Factor				1.068717518					1.069147542		

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South Eastern Indiana Natural Gas Company, Inc.
Gas Sales, Transportation, and Revenue by Revenue Class
by Revenue Class
for Calendar Year 2023
Through December 31, 2023

Revenue Class Description:	Account Number	2023 Totals:		
		Customer Bills	Btu's Billed	Revenue
Rate RS - Residential Sales Service:				
Customer Charge per month		22,092		\$ 262,692
First 51 therms per month	480.10		58,366,239	376,441
Over 51 therms per month	480.20	-	40,989,659	185,126
Residential NTA		-	12,484,285	55,190
Totals - Residential:		<u>22,092</u>	<u>111,840,183</u>	<u>\$ 879,449</u>
Rate GS - General Sales Service - Small:				
Customer Charge per month		2,548		\$ 32,357
First 51 therms per month	481.10		6,888,693	36,841
Next 205 therms per month		-	10,475,683	39,694
Over 256 therms per month	481.20	-	3,044,086	8,959
General NTA - Small		-	2,321,520	6,811
Totals - General - Small:		<u>2,548</u>	<u>22,729,982</u>	<u>\$ 124,662</u>
Rate GS - General Sales Service - Medium:				
Customer Charge per month		820		\$ 19,217
First 51 therms per month	481.50		3,065,676	16,392
Next 205 therms per month		-	8,143,489	30,804
Over 256 therms per month	481.50	-	10,031,430	29,402
General NTA - Medium		-	1,894,340	5,604
Totals - General - Medium:		<u>820</u>	<u>23,134,935</u>	<u>\$ 101,419</u>
Rate GS - General Sales Service - Large:				
Customer Charge per month		290		\$ 20,762
First 51 therms per month	481.60		1,279,975	8,744
Next 205 therms per month		-	4,527,014	17,134
Over 256 therms per month		-	38,793,465	113,767
General NTA - Large	481.60	-	3,920,437	11,502
Totals - General - Large:		<u>290</u>	<u>48,520,891</u>	<u>\$ 171,909</u>
Grand Totals:				
		<u>25,750</u>	<u>206,225,991</u>	<u>\$ 1,277,438</u>
			<u>185,605,409</u>	<u>\$ 1,198,332</u>
			20,620,582	
Other Charges Billed:				
Penalties	487.00	-	-	\$ 11,483
Deposits	235.00	-	-	-
Turn on Fees	488.00	-	-	8,612
Returned Checks	904.00	-	-	267
Other	487.00	-	-	77
Credit Card Fees		-	-	-
Total Other Charges Billed:		<u>-</u>	<u>-</u>	<u>\$ 20,438</u>
Total Charges:	142.00	<u>25,750</u>	<u>206,225,991</u>	<u>\$ 1,297,876</u>
Gas Cost Adjustment				
Therm Factor				

SETTLEMENT APPENDIX C

PROPOSED TARIFF (CLEAN AND REDLINED)

IURC Cause No. 46074-U

**SOUTH EASTERN INDIANA NATURAL GAS
COMPANY, INC.**

TARIFF FOR GAS SERVICE

I.U.R.C. NO. G-12

ISSUED PURSUANT TO ORDER OF THE INDIANA
UTILITY REGULATORY COMMISSION
IN CAUSE NO. 46074-U

Communications concerning this tariff may be addressed to:

Mail: South Eastern Indiana Natural Gas Company, Inc.
106 E. Main Street
Morristown, Indiana 46161

**RATE RS
RESIDENTIAL SALES SERVICE**

AVAILABILITY:

This schedule is available to all residential customers.

Available at points on Company's distribution lines. Not available for resale.

APPLICATION:

When service furnished hereunder through a single meter to a dwelling or building consisting of more than one family unit, apartment, or is used by more than one consumer or business concern, even though under common ownership and management, the consumers or business concerns served. Central heating systems for that part of an office building devoted to rental or offices shall be considered as a single customer.

RATES AND CHARGES:

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

Customer Charge:

Customer Charge per month \$14.50 per meter

Distribution Charge:

First 51 therms per month \$0.80417 per therm
Over 51 therms per month \$0.56313 per therm

Gas Cost Charge:

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

Normal Temperature Adjustment:

The Normal Temperature Adjustment shall be as set forth on Appendix D, Normal Temperature Adjustment.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge.

Effective: _____

Issued by: John Stenger, P.E., Vice President of Operations

Base rates as approved, Cause No. 46074-U, _____

**RATE GS
GENERAL SALES SERVICE**

AVAILABILITY:

This schedule is available to all non-residential customers.

Available at points on Company's distribution lines. Not available for resale.

APPLICATION:

When service furnished hereunder through a single meter to a dwelling or building consisting of more than one family unit, apartment, or is used by more than one consumer or business concern, even though under common ownership and management, the consumers or business concerns served. Central heating systems for that part of an office building devoted to rental or offices shall be considered as a single customer.

RATES AND CHARGES:

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

Customer Charge:

Customer Charge per month - meter size 250 cfh and below	\$14.50 per meter
Customer Charge per month - meter size 251 cfh to 800 cfh	\$26.76 per meter
Customer Charge per month - meter size 801 cfh and above	\$89.24 per meter

Distribution Charge:

First 51 therms per month	\$0.69152 per therm
Next 205 therms per month	\$0.47458 per therm
Over 256 therms per month	\$0.36764 per therm

Gas Cost Charge:

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

Normal Temperature Adjustment:

The Normal Temperature Adjustment shall be as set forth on Appendix D, Normal Temperature Adjustment.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge.

Effective: _____

Issued by: John Stenger, P.E., Vice President of Operations

Base rates as approved, Cause No. 46074-U, _____

**RATE STS
SCHOOL TRANSPORTATION SERVICE**

AVAILABILITY:

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

CHARACTER OF SERVICE:

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

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

RATES AND CHARGES:

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

Customer Charge:

Customer charge per month - meter size 250 cfh and below	\$14.50 per meter
Customer charge per month - meter size 251 cfh to 800 cfh	\$26.76 per meter
Customer charge per month - meter size 801 cfh and above	\$89.24 per meter

Distribution Charge:

First 51 therms per month	\$0.69152 per therm
Next 205 therms per month	\$0.47458 per therm
Over 256 therms per month	\$0.36764 per therm
	\$50.39 per meter

Monitoring Charge:

Normal Temperature Adjustment:

The Normal Temperature Adjustment shall be as set forth on Appendix D, Normal Temperature Adjustment.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus the Monitoring Charge.

Effective: _____

Issued by: John Stenger, P.E., Vice President of Operations

Base rates as approved, Cause No. 46074-U, _____

APPENDIX D
 NORMAL TEMPERATURE ADJUSTMENT
 NORMAL DEGREE DAYS (NDD) - NON-LEAP YEAR - CINCINNATI

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

Leap Year adds Feb 29
 Non-Leap Year excludes Feb 29
 HDD data per NOAA 1991-2020

Effective: _____
 Issued by: John Stenger, P.E., Vice President of Operations
 Base Rates as approved, Cause No. 46074-U, _____

APPENDIX D
 NORMAL TEMPERATURE ADJUSTMENT
 NORMAL DEGREE DAYS (NDD)-LEAP YEAR - CINCINNATI

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

Leap Year adds Feb 29
 Non-Leap Year excludes Feb 29
 HDD data per NOAA 1991-2020

Effective: _____
 Issued by: John Stenger, P.E., Vice President of Operations
 Base Rates as approved, Cause No. 46074-U, _____

**SOUTH EASTERN INDIANA NATURAL GAS
COMPANY, INC.**

TARIFF FOR GAS SERVICE

I.U.R.C. NO. G-120

ISSUED PURSUANT TO ORDER OF THE INDIANA
UTILITY REGULATORY COMMISSION
IN CAUSE NO. 46074-U45027

Communications concerning this tariff may be addressed to:

Mail: South Eastern Indiana Natural Gas Company, Inc.
106 E. Main Street
Morristown, Indiana 46161

**RATE RS
RESIDENTIAL SALES SERVICE**

AVAILABILITY:

This schedule is available to all residential customers.

Available at points on Company's distribution lines. Not available for resale.

APPLICATION:

When service furnished hereunder through a single meter to a dwelling or building consisting of more than one family unit, apartment, or is used by more than one consumer or business concern, even though under common ownership and management, the consumers or business concerns served. Central heating systems for that part of an office building devoted to rental or offices shall be considered as a single customer.

RATES AND CHARGES:

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

Customer Charge:

Customer Charge per month \$~~14.50~~^{12.33} per
meter

Distribution Charge:

First 51 therms per month
Over 51 therms per month \$~~0.80~~¹⁷⁶²⁷⁴⁷ per
therm
\$~~0.56~~³¹³⁴³⁷⁷⁵ per
therm

Gas Cost Charge:

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

Normal Temperature Adjustment:

The Normal Temperature Adjustment shall be as set forth on Appendix D, Normal Temperature Adjustment.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge.

Effective: ~~October 3, 2023~~ _____

Issued by: ~~John Stenger, P.E., Vice President of Operations~~ Gregory
~~Roach, CFO and Chief Regulatory Officer~~ Base rates as
approved, Cause No. ~~46074-U45027~~, _____ ~~October 3,~~
2018

**RATE GS
GENERAL SALES SERVICE**

AVAILABILITY:

This schedule is available to all non-residential customers.

Available at points on Company's distribution lines. Not available for resale.

APPLICATION:

When service furnished hereunder through a single meter to a dwelling or building consisting of more than one family unit, apartment, or is used by more than one consumer or business concern, even though under common ownership and management, the consumers or business concerns served. Central heating systems for that part of an office building devoted to rental or offices shall be considered as a single customer.

RATES AND CHARGES:

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

Customer Charge:

Customer Charge per month - meter size 250 cfh and below	\$ <u>14.50</u> 12.33 per meter
Customer Charge per month - meter size <u>251</u> 0 cfh to 800 cfh	\$ <u>26.76</u> 22.76 per meter
Customer Charge per month - meter size <u>801</u> 0 cfh and above	\$ <u>89.24</u> 75.89 per meter

Distribution Charge:

First 51 therms per month	\$ <u>0.69</u> 15254993 per therm
Next 205 therms per month	\$ <u>0.47</u> 45836753 per therm
Over 256 therms per month	\$ <u>0.36</u> 76428443 per therm

Gas Cost Charge:

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

Normal Temperature Adjustment:

The Normal Temperature Adjustment shall be as set forth on Appendix D, Normal Temperature Adjustment.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge.

Effective: October 3, 2023

Issued by: Gregory Roach, CFO and Chief Regulatory Officer John Stenger, P.E., Vice President of Operations Base rates as approved, Cause No. 46074-U-45027, October 3,

RATE STS
SCHOOL TRANSPORTATION SERVICE

AVAILABILITY:

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

CHARACTER OF SERVICE:

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

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

RATES AND CHARGES:

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

Customer Charge:

Customer charge per month - meter size 250 cfh and below	\$14.5042.33 per meter
Customer charge per month - meter size 251 0 cfh to 800 cfh	\$26.7622.76 per meter
Customer charge per month - meter size 801 0 cfh and above	\$89.2475.89 per meter

Distribution Charge:

First 51 therms per month	\$0.6915254993 per therm
Next 205 therms per month	\$0.47458536753 per therm
Over 256 therms per month	\$0.3676428443 per therm

Monitoring Charge:

	\$50.3940.55 per meter
--	------------------------

Normal Temperature Adjustment:

The Normal Temperature Adjustment shall be as set forth on Appendix D, Normal Temperature Adjustment.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus the Monitoring Charge.

Effective: October 3, 2023

Issued by: Gregory Roach, CFO and Chief Regulatory Officer, John Stenger, P.E., Vice President of Operations

Base rates as approved, Cause No. 46074-U-45027,
October 3, 2018

APPENDIX D

NORMAL TEMPERATURE ADJUSTMENT

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

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

Leap Year adds Feb 29

Non-Leap Year excludes Feb 29

HDD data per NOAA 1991-2020

APPENDIX D

NORMAL TEMPERATURE ADJUSTMENT

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

Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD
Jul-1	1	Aug22	0	Oct-13	9	Dec-4	27	Jan-25	36	Mar-18	21	May-9	5
Jul 2	0	Aug23	0	Oct-14	10	Dec-5	28	Jan-26	36	Mar-19	20	May10	5
Jul 3	0	Aug24	0	Oct-15	10	Dec-6	28	Jan-27	36	Mar20	20	May11	5
Jul 4	0	Aug25	0	Oct-16	10	Dec-7	28	Jan-28	36	Mar21	20	May12	5
Jul 5	0	Aug26	0	Oct-17	11	Dec-8	29	Jan-29	36	Mar22	20	May13	5
Jul 6	0	Aug27	0	Oct-18	11	Dec-9	29	Jan-30	35	Mar23	19	May14	4
Jul 7	0	Aug28	0	Oct-19	11	Dec-10	29	Jan-31	35	Mar24	19	May15	4
Jul 8	0	Aug29	1	Oct-20	11	Dec-11	30	Feb-1	35	Mar25	19	May16	4
Jul 9	0	Aug30	1	Oct-21	12	Dec-12	30	Feb-2	35	Mar26	18	May17	4
Jul 10	0	Aug-31	1	Oct-22	12	Dec-13	30	Feb-3	34	Mar27	18	May18	4
Jul 11	0	Sep-1	0	Oct-23	13	Dec-14	30	Feb-4	34	Mar28	18	May19	3
Jul 12	0	Sep-2	0	Oct-24	13	Dec-15	31	Feb-5	34	Mar29	17	May20	3
Jul 13	0	Sep-3	1	Oct-25	13	Dec-16	31	Feb-6	34	Mar30	17	May21	3
Jul 14	0	Sep-4	1	Oct-26	14	Dec-17	31	Feb-7	34	Mar31	17	May22	3
Jul 15	0	Sep-5	1	Oct-27	14	Dec-18	31	Feb-8	33	Apr-1	17	May23	3
Jul 16	0	Sep-6	1	Oct-28	14	Dec-19	32	Feb-9	33	Apr-2	16	May24	3
Jul 17	0	Sep-7	1	Oct-29	15	Dec-20	32	Feb-10	33	Apr-3	16	May25	2
Jul 18	0	Sep-8	1	Oct-30	15	Dec-21	32	Feb-11	33	Apr-4	16	May26	2
Jul 19	0	Sep-9	1	Oct-31	15	Dec-22	32	Feb-12	32	Apr-5	15	May27	2
Jul 20	0	Sep-10	1	Nov-1	16	Dec-23	33	Feb-13	32	Apr-6	15	May28	2
Jul 21	0	Sep-11	1	Nov-2	16	Dec-24	33	Feb-14	32	Apr-7	15	May29	2
Jul 22	0	Sep-12	1	Nov-3	16	Dec-25	33	Feb-15	32	Apr-8	14	May30	2
Jul 23	0	Sep-13	2	Nov-4	17	Dec-26	33	Feb-16	31	Apr-9	14	May31	2
Jul 24	0	Sep-14	2	Nov-5	17	Dec-27	34	Feb-17	31	Apr-10	14	Jun-1	2
Jul 25	0	Sep-15	2	Nov-6	17	Dec-28	34	Feb-18	31	Apr-11	14	Jun-2	2
Jul 26	0	Sep-16	2	Nov-7	18	Dec-29	34	Feb-19	30	Apr-12	13	Jun-3	1
Jul 27	0	Sep-17	2	Nov-8	18	Dec-30	34	Feb-20	30	Apr-13	13	Jun-4	1
Jul 28	0	Sep-18	2	Nov-9	19	Dec-31	35	Feb-21	30	Apr-14	13	Jun-5	1
Jul 29	0	Sep-19	3	Nov-10	19	Jan-1	35	Feb22	29	Apr-15	12	Jun-6	1
Jul 30	0	Sep20	3	Nov-11	19	Jan-2	35	Feb23	29	Apr-16	12	Jun-7	1
Jul 31	0	Sep21	3	Nov-12	20	Jan-3	35	Feb24	29	Apr-17	12	Jun-8	1
Aug 1	0	Sep22	3	Nov-13	20	Jan-4	35	Feb25	28	Apr-18	12	Jun-9	1
Aug 2	0	Sep23	3	Nov-14	20	Jan-5	36	Feb26	28	Apr-19	11	Jun-10	1
Aug 3	0	Sep24	4	Nov-15	21	Jan-6	36	Feb27	28	Apr-20	11	Jun-11	1
Aug 4	0	Sep25	4	Nov-16	21	Jan-7	36	Feb28	27	Apr-21	11	Jun-12	1
Aug 5	0	Sep26	4	Nov-17	21	Jan-8	36	Mar-1	27	Apr-22	10	Jun-13	1
Aug 6	0	Sep27	4	Nov-18	22	Jan-9	36	Mar-2	26	Apr-23	10	Jun-14	1
Aug 7	0	Sep28	5	Nov-19	22	Jan-10	36	Mar-3	26	Apr-24	10	Jun-15	1
Aug 8	0	Sep29	5	Nov20	22	Jan-11	36	Mar-4	26	Apr-25	9	Jun-16	1
Aug 9	0	Sep30	5	Nov21	23	Jan-12	36	Mar-5	25	Apr-26	9	Jun-17	1
Aug 10	0	Oct-1	5	Nov22	23	Jan-13	36	Mar-6	25	Apr-27	9	Jun-18	0
Aug 11	0	Oct-2	6	Nov23	24	Jan-14	36	Mar-7	25	Apr-28	9	Jun-19	0
Aug 12	0	Oct-3	6	Nov24	24	Jan-15	36	Mar-8	24	Apr-29	8	Jun-20	0
Aug 13	0	Oct-4	6	Nov25	24	Jan-16	36	Mar-9	24	Apr-30	8	Jun-21	0
Aug 14	0	Oct-5	7	Nov26	25	Jan-17	36	Mar-10	24	May-1	8	Jun-22	0
Aug 15	0	Oct-6	7	Nov27	25	Jan-18	36	Mar-11	23	May-2	7	Jun-23	0
Aug 16	0	Oct-7	7	Nov28	25	Jan-19	36	Mar12	23	May-3	7	Jun-24	0
Aug 17	0	Oct-8	8	Nov29	26	Jan-20	36	Mar13	23	May-4	7	Jun-25	0
Aug 18	0	Oct-9	8	Nov30	26	Jan-21	36	Mar14	22	May-5	6	Jun-26	0
Aug 19	0	Oct-10	8	Dec-1	26	Jan-22	36	Mar15	22	May-6	6	Jun-27	0
Aug 20	0	Oct-11	9	Dec-2	27	Jan-23	36	Mar16	21	May-7	6	Jun-28	0
Aug 21	0	Oct-12	9	Dec-3	27	Jan-24	36	Mar17	21	May-8	6	Jun-29	0
												Jun-30	0

Effective: October 3, 2018

Issued by: John Stenger, P.E., Vice President of Operations Jason L. Wortman, Vice President
 Base Rates as approved, Cause No. 46074-U45027, October 3, 2018

APPENDIX D
 NORMAL TEMPERATURE ADJUSTMENT
 NORMAL DEGREE DAYS (NDD)-LEAP YEAR - CINCINNATI

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

Leap Year adds Feb 29
 Non-Leap Year excludes Feb 29
 HDD data per NOAA 1991-2020

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

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

Effective: October 3, 2018

Issued by: John Stenger, P.E., Vice President of Operations Jason L. Wortman, Vice President
Base Rates as approved, Cause No. 46074-U45027, October 3, 2018