

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA NATURAL GAS)
CORPORATION FOR AUTHORITY TO) CAUSE NO.: 45889
CHANGE ITS RATES, CHARGES, TARIFFS,)
RULES, AND REGULATIONS)

PETITIONER'S SUBMISSION OF DIRECT TESTIMONY OF
DAVID A. OSMON

Indiana Natural Gas Corporation, ("ING", "Company", or "Petitioner"), by counsel, hereby submits the direct testimony and attachments of David A. Osmon.

Respectfully submitted,



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**INDIANA NATURAL GAS CORPORATION
DIRECT TESTIMONY OF DAVID A. OSMON**

1 **Introduction**

2 **Q1. Please state your name and business address.**

3 A1. My name is David A. Osmon and my business address is 101 S.E. Third Street, Washington,
4 Indiana 47501.

5 **Q2. What is your position with Indiana Natural Gas Corporation (“ING”, “Company”, or
6 “Petitioner”)?**

7 A2. I am the President of ING, who is the Petitioner in this Cause. In that role, I have general
8 administrative, financial and regulatory responsibilities for the Petitioner.

9 **Q3. What are your educational and professional qualifications, which you believe are
10 relevant to the matters you describe in this cause?**

11 A3. I am a graduate of Indiana State University with a B.S. degree in accounting. I am a Certified
12 Public Accountant and was employed as such with a regional accounting firm prior to
13 joining the Petitioner. I am a member of various organizations, including the Indiana CPA
14 Society. I have been a long-time member of various industry groups, including the Indiana
15 Energy Association (“IEA”). I have worked with the IEA, and many other natural gas
16 utilities, on a number of issues.

17 **Q4. Have you previously testified before this Commission on behalf of this Petitioner?**

18 A4. Yes. I have offered testimony in numerous causes, on various matters including base rate
19 cases, gas cost adjustment proceedings, normal temperature adjustment requests, and other

1 regulatory matters. Over the years I have also participated in various Commission sponsored
2 natural gas forums related to a variety of issues.

3 **Q5. What is the purpose of your testimony?**

4 A5. My testimony is designed to sponsor and support ING's request for authority to change its
5 rates, charges, tariffs, rules, and regulations. Specifically, I will discuss items included
6 within the Partial Settlement Agreement between the Petitioner and the OUCC and tariff
7 language changes. I participated in work paper preparation for this filing and am familiar
8 with all the material used in developing the filing. In general, Indiana Natural Gas is
9 proposing to change its rates and charges to increase our operating revenue by
10 approximately 1.910% as shown on witness Mann's Exhibit BJM-1 (Schedule C). This
11 filing is driven by Petitioner's need to cover its increase in operating costs since the last rate
12 case in 2014 and earn a reasonable return on its utility plant investment. I explain
13 Petitioner's contact with the Office of Utility Consumer Counselor ("OUCC") before this
14 filing was made.

15 **Q6. Are you sponsoring any attachments?**

16 A6. Yes. I am sponsoring the following attachments:

- 17
- Attachment DAO-1, which is a copy of the Verified Petition filed in this Cause.¹
 - Attachment DAO-2, which will include the proof of publication of the legal notice (as
18 required by Ind. Code § 8-1-2-61) as well as a copy of the notice provided to residential
19

¹ As the Verified Petition was filed separately, it is not reproduced with my testimony but will be offered into evidence with my testimony at the hearing in this Cause.

1 customers summarizing the nature and extent of the proposed changes in this Cause (as
2 required by 170 IAC 5-1-18).²

- 3 • Attachment DAO-3, which is a copy of the Partial Settlement between Petitioner and
4 the OUCC.
- 5 • Attachment DAO-4, which is redlined Master Tariff.
- 6 • Attachment DAO-5, which is a clean Master Tariff.

7 All of these attachments were prepared by me or under my supervision and direction.

8 **Q7. What other witnesses will be offering testimony or attachments in Petitioner's direct**
9 **case?**

10 A7. In addition to my testimony, ING is presenting testimony from the following witnesses:

- 11 • Cody M. Osmon, Controller for ING who supports changes in plant, operating
12 expenses, and depreciation rates.
- 13 • Bonnie J. Mann, CPA with LWG, who sponsors Petitioner's accounting schedules
14 supporting the proposed change in base rates. She presents the revenue requirement,
15 Test Year adjustments, and pro forma capital structure and costs of capital.

16 **Q8. When was Petitioner's last base rate proceeding?**

17 A8. Petitioner's last rate case, Cause No. 44453, was filed January 30, 2014, and the final order
18 was issued July 30, 2014. The test year was the 12 months ending August 31, 2013, as
19 adjusted for changes fixed, known, and measurable, and occurring within 12 months

² The proof of publication and customer notice will be late-filed with the Commission.

1 following the end of such test year. Petitioner's cut-off date for determining the used and
2 useful status of its utility plant in service, and the value of its rate base, was August 31,
3 2013.

4 **Q9. What is the test year that Petitioner proposes to use in this Cause?**

5 A9. As reflected in the Petition, we are proposing that our revenue requirement use our books
6 and records as of the test year ending December 31, 2022, adjusted for fixed, known and
7 measurable changes, which we believe will occur within the 12 months following that test
8 year. We are also proposing a rate base cutoff of December 31, 2022.

9 **Partial Settlement Regarding Return on Equity (“ROE”), Rate Design, and**
10 **Residential Service Charge**

11 **Q10. Did you participate in discussions between the Petitioner and OUCC prior to the filing**
12 **of this rate case?**

13 A10. Yes I did. We discussed whether the parties could reach agreement on a variety of terms
14 including an appropriate ROE for Petitioner, the reasonableness of an equal-percentage
15 revenue increase in lieu of a new cost of service study, and monthly service charge for Class
16 G, which includes all but 13 residential customers. Those conversations, which were
17 conducted at arms-length between the parties, resulted in the Partial Settlement included as
18 Attachment DAO-3 to my testimony.

19 **Q11. Does the Partial Settlement reflect your understanding of the settlement reached prior**
20 **to initiating this Cause?**

1 A11. Yes it does. The parties were able to reach agreement that a 10.1% ROE is reasonable at
2 this time for Petitioner. In addition, the parties agreed that any approved rate increase should
3 be applied across-the-board, meaning that the revenues from each rate class would be
4 increased by the same percentage. With respect to Petitioner’s monthly service charges, the
5 parties agreed to increases Tariff G (Small General Service) from \$11.83 per month to
6 \$15.00 per month. Once the OUCC has had the opportunity to complete its review, we are
7 anticipating there are other items to include in a Settlement Agreement prior to hearing.

8 **Q12. Petitioner and the OUCC have settled on a 10.1% return on equity. Do you believe**
9 **that return on equity is reasonable?**

10 A12. Yes.

11 **Q13. Please explain your answer.**

12 A13. The last rate case for ING (Cause No. 44453) included a test year end of August 31, 2013
13 and a return on equity of 10.1%. We have experienced a significant increase in interest rates
14 since then. For example, the prime rate in January 2014 was 3.25%. Prime at December 31,
15 2022 was 7.50%, and has increased further since then. Petitioner has selected December 31,
16 2022 as the plant date and test year end date for this filing. In addition to rate issues, we
17 have all discovered there are business risks that we had not really considered before, in the
18 form of the COVID-19 global pandemic. Customers were, in some cases, temporarily shut
19 down, and some had to permanently close. The Commission noted in the Order to Cause
20 No. 44880 for Midwest Natural Gas Corporation (“Midwest”), Petitioner’s parent company,

1 that the size of Midwest adds a risk factor as well.³ Indiana Natural Gas Corporation is
2 similar, but yet smaller than Midwest. One would assume the same risk concern would exist
3 for ING as well. While it is appropriate to recognize that the use of the normal temperature
4 adjustment (“NTA”) mechanism mitigates some level of risk, an effort to further mitigate
5 risk with an energy efficiency filing utilizing a sales reconciliation component produced
6 results that satisfied none of the parties involved, and was ultimately abandoned. So, while
7 there appears to be reasons to support a rate higher than the rate determined in 2014,
8 Petitioner believes agreeing with the OUCC on 10.1% is the best course. One certain benefit
9 to customers is that agreeing on this issue eliminates the expenses of a Cost of Capital
10 expert.

11 **Q14. Do you believe Petitioner’s and the OUCC’s agreement not to complete a new cost of**
12 **service study in this base rate case is reasonable?**

13 A14. Yes, I do. Our customer mix has not materially changed since the base rate case concluded
14 in 2012-2013 test year. Thus, it is unnecessary to incur the expenses associated with a new
15 cost of service study in this proceeding. The OUCC agreed.

16 **Q15. You mentioned an agreement on Tariff G Service Charge. Please explain.**

17 A15. ING’s Tariff G monthly service charge was approved at \$12.00 in Cause No. 44453 and it
18 has been adjusted a few times since, due to tax rates changes. Internally, a goal was set to
19 get it back to a whole dollar amount. So, while the increase is treated as across the board,
20 that is true in the sense of the overall class increase, our discussions with OUCC included

3 Cause No. 44880 (IURC Order 8/16/2017) at 12.

1 their agreement that applying to the overall class would allow for a whole-dollar amount for
2 the monthly service charge.

3 **Q16. Do you believe the Partial Settlement is in the public interest?**

4 A16. Yes. Settlement is a reasonable means of resolving controversial issues in a manner that is
5 fair and balanced to all concerned. Taken as a whole, the Partial Settlement represents the
6 result of extensive, good faith, arm's-length negotiations of issues that are often contentious.
7 It is my opinion that the Partial Settlement is in the public interest and should be approved
8 because it reasonably addresses Petitioner's ROE, rate design, and Tariff G service charge
9 to be included in base rates. Addressing these issues through compromise reduces rate case
10 expense, avoids the need to litigate these complex issues, and allows the parties to focus on
11 the remaining issues in this case.

12 **Remaining Tariff Service Charges**

13 **Q17. Please explain Indiana Natural's proposal regarding the remaining tariff service**
14 **charges?**

15 A17. Indiana Natural proposes to increase Tariff C (Large General Service) from \$23.66 per
16 month to \$30.00 per month and Tariff T (Transportation) from \$517.65 per month to
17 \$550.00 per month. Whole dollar amounts will create administrative efficiencies between
18 the two utilities and reduce billing complexity.

19 **Other Tariff Changes**

20 **Q18. Please explain the changes to ING's existing tariff you recommended.**

1 A18. I have suggested removing Tariff TM, which is a small industrial transport rate. The rate
2 was developed several years ago based upon a single customer request. It was treated, in my
3 opinion as an economic retention effort. We sought and received Commission approval for
4 the Tariff and used it for that customer, which had multiple locations on the system. More
5 recently, that customer has combined into one production building and is able to use Tariff
6 T, which is the regular transportation rate. There have been no other inquiries about Tariff
7 TM and Petitioner is hereby requesting authority to remove the rate from tariffs. I am also
8 recommending the removal of references to the Energy Efficiency Rider on Sheet 70, and
9 references to the Tax Cut and Jobs Act (“TCJA”) of 2017 on Sheets 71 and 72. The Energy
10 Efficiency Program is complete and all tax rate changes from the TCJA would be included
11 in rates resulting from this rate case.

12 **Q19. Are there other changes to the tariffs?**

13 A19. Yes, I have recommended to change the disconnect and reconnect charges found in
14 Paragraph 9 on Sheets 7 and 8, the collection charge found in Paragraph 10 on Sheet 8, and
15 the non-sufficient funds (NSF) charge found in Paragraph 11 of Sheet 8. The
16 recommendation is to change the disconnection fee and collection fee to \$30.00 from
17 \$25.00, the reconnect charge from \$25.00 to \$35.00, and the NSF charge to from \$15.00,
18 plus any bank charges, to \$20, plus any bank charges. Further, in regards to the reconnect
19 charge, the recommendation for the after-hours reconnect is an increase from \$45.00 to
20 \$55.00. Further, I am recommending volume references on Sheet 50 to therms instead of
21 dekatherms. This is done to match up with language on the customer bill to tariffs. Next is
22 updating Paragraph 12 to reflect current credit/debit card fees. Finally, I have included

1 language that changes the application of rates between small general service, Tariff G, and
2 large general service customers, Tariff C.

3 **Q20. Could you expand further on the difference you are proposing between Tariffs G and**
4 **C?**

5 A20. Our current tariffs define the difference between Tariff G and Tariff C as what size meter
6 the customer has. Generally, you are a Tariff G customer if your meter is a 415 or less.
7 Tariff C is used when your meter size is greater than a 415. Manufacturers have changed
8 where that meter size going forward will be 425. While it is a small difference, and is
9 basically the same meter as the 415, it does not fit the tariff language. In addition, we have
10 begun to purchase 630 meters. These are becoming common when a customer has an on-
11 demand water heater, a pool heater, and/or a small backup generator. We would anticipate
12 the use of 630 meters in both residential and commercial applications. The next size up from
13 the 630 is the 750. We have been told the 750 meter is no longer being manufactured, and
14 is being replaced by an 800 series model. We do continue to have 750 meters in the field
15 and will continue to until we run out of repair parts and can no longer purchase them. We
16 discussed with our meter technicians the cost of the various meters and whether there are
17 other differences in fittings when installing. Obviously, the driver is Btu load of the
18 customer appliances. After getting the field personnel input and reviewing the cost of the
19 various meters, we are proposing to change the application of Tariff G to include meters
20 below 750, and the application of Tariff C to include meter sizes of 750 and above.

21 **Q21. How were the changes in disconnect/reconnect/collection/NSF charges determined?**

1 A21. As noted previously, there was no cost-of-service study performed that would have
2 considered these charges. We considered the embedded payroll charges from the prior rate
3 case, and the current pay rates of those individuals who perform these services currently.
4 Simply stated, we removed the old embedded rate(s) and adjusted for current pay rates. The
5 number was rounded down from there. I also provided testimony in the Midwest Natural
6 Gas Corporation base rate case filing. In there, I note there is some attempt to match certain
7 items when appropriate. Pay rates are very comparable between the two companies, as ING
8 is a wholly-owned subsidiary of Midwest. So, there was also consideration of matching
9 these charges with those in the Midwest filing.

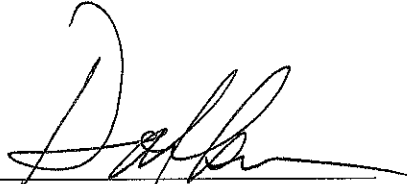
10 **Q22. Does this conclude your prefiled direct testimony in this proceeding?**

11 A22. Yes, it does.

VERIFICATION

I affirm under the penalties of perjury that the foregoing is true to the best of my knowledge, information and belief as of this 17th day of May, 2023.

INDIANA NATURAL GAS CORPORATION

A handwritten signature in black ink, appearing to read 'D. Osmon', written over a horizontal line.

David A. Osmon

ATTACHMENT DAO-1
[Verified Petition – Not Duplicated Herein]

ATTACHMENT DAO-2
[Proof of Publication – Late-Filed Attachment]

ATTACHMENT DAO-3

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA NATURAL GAS)
CORPORATION FOR AUTHORITY TO) CAUSE NO.:
CHANGE ITS RATES, CHARGES, TARIFFS,)
RULES, AND REGULATIONS)

STIPULATION AND PARTIAL SETTLEMENT AGREEMENT
ON COST OF EQUITY CAPITAL, COST OF SERVICE,
AND RESIDENTIAL SERVICE CHARGE

This Stipulation and Settlement Agreement (Partial Settlement Agreement) is entered into by Indiana Natural Gas Corporation (“Petitioner”) and the Indiana Office of Utility Consumer Counselor (“OUCC”). The OUCC and Petitioner collectively are referred to in this Partial Settlement Agreement as “the Parties”. The Parties have discussed the appropriateness of settling the cost of equity capital and on the basis of compromise, agree 10.10% is an appropriate cost of equity capital for this Petitioner in this Cause. The Parties recognize a 10.10% cost of equity is consistent with prior Orders from the Indiana Regulatory Commission (“Commission”) in other small gas utility base rate cases, including the Commission’s Order in Midwest Natural Gas Corporation’s last litigated case, Cause No. 44880, p. 13, issued on August 16, 2017.

The Parties have also discussed the appropriateness of settling issues related to the cost of service and the resulting rate design. The Parties agree for purposes of this Partial Settlement an equal-percentage revenue increase in lieu of a new cost of service study is acceptable. The Parties believe no material changes have occurred within Petitioner’s customer classes since Cause No. 44453 that would require a new cost-of-service study. Therefore, the Parties agree any increase in Petitioner’s revenue requirement established in this Cause be allocated across the board to all rate classes such that the total revenues of each rate class are increased by the same percentage.

The Parties further agree to the increase of the monthly service charge for Tariff G to \$15.00.

The Parties agree Petitioner will prepare a revenue proof that will use the updated customer numbers from Petitioner's case-in-chief filing.

The Parties acknowledge that each will provide the Commission with testimony from their respective witnesses in support of this Partial Settlement Agreement. The Parties anticipate continuing to engage in settlement negotiations related to other issues in this Cause and will advise the Commission if additional issues are settled.

The Parties also acknowledge this Partial Settlement Agreement is conditioned upon and subject to the Commission's acceptance and use of the terms of this Partial Settlement Agreement in this Cause and in the Commission's Final Order. To the extent the Commission does not accept this Partial Settlement Agreement, or does not use the terms of this Partial Settlement Agreement in its Final Order, the Parties reserve their right to seek additional proceedings and offer additional testimony in this Cause related to these issues.

Finally, the Parties recognize this Partial Settlement Agreement is reached for purposes of this Cause only. The Parties acknowledge that neither will cite this Partial Settlement Agreement as precedent before the Commission in any other Cause beyond this proceeding. The undersigned attorneys represent that they are fully authorized to execute this Partial Settlement Agreement on behalf of their designated Party.

ACCEPTED and AGREED this 17th day of May, 2023

Indiana Natural Gas Corporation



By: _____
Jeffrey M. Peabody,
Attorney for
Indiana Natural Gas Corporation

Indiana Office of Utility Consumer Counselor



By: _____
Matthew Kappus
Counsel of Record

DMS 26291528

ATTACHMENT DAO-4

INDIANA NATURAL GAS CORPORATION
1080 West Hospital Road
Paoli, Indiana 47454

GENERAL TERMS AND CONDITIONS

SCHEDULE OF RATES

FOR

NATURAL GAS SERVICE

APPLYING TO

ALL CUSTOMERS SERVED IN MUNICIPAL AND RURAL AREAS INCLUDING: IN AND AROUND PAOLI, ORLEANS, VALEENE, CHAMBERSBURG, FRENCH LICK, WEST BADEN, ENGLISH, MARENGO, MILLTOWN, DUBOIS, HAYSVILLE, CELESTINE, SCHNELLVILLE, BIRDSEYE, NASHVILLE, COLUMBUS, CAREFREE, LEAVENWORTH, AND GRANDVIEW LAKE WITHIN THE COUNTIES OF ORANGE, LAWRENCE, BROWN, BARTHOLOMEW, HARRISON, CRAWFORD, AND DUBOIS, INDIANA.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

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EFFECTIVE: _____

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE**

1. APPLICATION OF RATES

(A) GENERAL

A copy of all rates, rules and regulations under which service will be supplied is posted or filed for the convenience of the public in the offices of the Company and with the Indiana Utility Regulatory Commission.

A written application for gas service on forms provided for the purpose, or properly executed contract, may be required from the customer before service will be supplied. The Company shall have the right to reject, for any valid reason, any application for service.

No promises, agreements, or representation of any agent or employee of the Company shall be of binding force upon the Company unless the same shall be incorporated in the application or contract for service.

The rate schedules of the Company contemplate that service will be supplied to each separate premises as one customer.

The gas used by the same individual, entity, or corporation at different premises shall be separately measured and billed. In no case may gas be shared with another or transmitted off the premises at which it is delivered.

If service is taken on more than one meter on the same premises for the convenience of the customer, the gas registered on each meter will be billed separately. Where service is taken on more than one meter on the same premises for the convenience of the Company, the gas registered on each meter will be added and billed as one customer.

When more than one rate schedule is applicable to customer, customer shall select which rate schedule customer desires. Company does not guarantee that customer shall be served under the most favorable rate schedule at all times, and no refund shall be made for the difference in charges between the rate schedule under which Gas Service has been provided and another applicable rate schedule.

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ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

~~(B)~~ RESALE OF GAS -

~~(C)~~(B) Gas furnished by the Company is for the sole use of the customer and shall not be resold by him except on permission obtained from the Company. The renting of premises with the cost of gas service included in the rental as an incident of tenancy will be considered a resale of such service with payment of all rates, charges and costs incurred the responsibility of the owner of the premises.

~~(D)~~ UNUSUAL FACILITY REQUIREMENTS -

~~(E)~~(C) The Company reserves the right, with respect to customers with large or unusual requirements of gas, or whose establishments are remote from the Company's existing suitable facilities, to determine in the Company's sole discretion whether service shall be provided and if provided, then pursuant to a contract with the customer. Such a contract to determine the provision of necessary service facilities, duration of service, minimum bill, or other service conditions consistent with these rules, regulations, rates and charges.

2. CHARACTER OF SERVICE

The Company does not guarantee but will endeavor to furnish a continuous supply of gas. The Company shall not be liable for loss or damage which the customer may sustain by reason of the failure of the service whether caused by accidents, repairs, or other causes, or incurred by the use of gas or appliances or presence of the Company's property on the customer's premises. Nor shall the Company be held liable for loss or damage occurring under or by virtue to the exercise of authority or regulation by governmental, military or lawfully established civilian agencies, or due to conditions or causes beyond the Company's control.

3. SERVICE CONNECTIONS

Service connection shall be made at the Company's expense if no unusual demands or requirements are made by the customer or the customer location and if the estimated non-gas cost revenue from the estimated sale of gas to the customer for a six-~~year~~ year period commencing within a reasonable period of time following installation of such service exceeds the cost of installation. Easements for the installation of facilities and the operation and maintenance of facilities shall be provided by the customer to the Company at no cost.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

For service connections to any moveable facility, such as trailers or mobile homes, each customer desiring such a new gas service line installation will submit a certificate to the company that the mobile home has been installed by a licensed Indiana mobile home installer to the manufacturer's recommendations or to best practices as defined by the Public Health Division of the Indiana State Department of Health. The customer will also supply the company with documentation showing the manufacturing date of the mobile home and certify whether the home was originally built to be supplied by natural gas. If the mobile home is more than 10-years old or was not originally built to be operated on natural gas, the customer must arrange an inspection of the home and its installed gas appliances by a heating and air conditioning professional who must provide documentation that the equipment and piping appears to be in good working condition and proper to operate on natural gas. It is the customer's obligation to perform any necessary repair, replacement or fuel conversion on his or her piping or appliances to make it safe for operation on natural gas. Further, the mobile home must be in sound condition with respect to floors, doors, windows, siding, skirting, steps, etc., and be readily and currently acceptable for human occupation in the company's opinion. Further, the customer will certify that the natural gas service contemplated will be used for a minimum of 36 months of use. The company will be under no obligation to provide natural gas service to any mobile home that does not meet these criteria. The company will be under no obligation to provide natural gas service to any customer who has previously certified a gas service would be used for 36-months where natural gas use has subsequently been discontinued in less than 36-months.

The Company will own and maintain all service pipes from the street main to the meter installation, even though the customer is required to contribute to the cost of the original installation. The facilities installed by the Company shall run to the location determined appropriate by the Company following discussion with the customer.

Where relocation of service connections, or of other equipment of the Company installed upon the customer's premises, becomes necessary because of the customer's requirements, the cost of all changes made necessary thereby shall be borne by the customer.

4. METERS AND METERING EQUIPMENT

The customer shall provide, free of expense to the Company and close to the point of service entrance, suitable space for the installation of the Company's metering equipment. The customer shall permit only authorized agents of the Company, or other

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

lawfully authorized persons, to inspect, test or remove the same. If the meters or

metering equipment are damaged or destroyed through the neglect of the customer, the cost of necessary repair or replacement shall be paid by the customer.

The customer will not allow the gas service line, meter setting or the service valve to be overbuilt or rendered inaccessible. In such case as this occurs, the customer will be responsible to rectify the situation themselves or pay for any relocation of facilities necessitated to the extent necessary to meet applicable PHMSA and Indiana Pipeline Division requirements. The company has the right to terminate natural gas service where it cannot access its facilities, or where those facilities have been overbuilt or are otherwise found to be in violation of safety standards, or when either an immediate danger to life or property is deemed to exist or where the customer has been notified in writing of a safety related condition and said condition has not been corrected or scheduled to be corrected within 90-days of the mailing of the written notice.

Whenever a meter fails to register the amount of gas supplied during any period, an estimated bill will be rendered based upon the use during similar periods or on other available information in accordance with the rules and regulations of the Indiana Utility Regulatory Commission.

5. CUSTOMER'S PIPING AND UTILIZATION EQUIPMENT

The customer shall install and maintain ~~his~~ piping and appliances in the condition required by the insurance and governmental authorities having jurisdiction and in a manner approved by the Company. The Company shall be under no duty to inspect the piping and equipment of the customer.

6. ACCESS TO CUSTOMER'S PREMISES

The Company's authorized agents shall have access to the customer's premises at all reasonable hours to install, inspect, ready, repair, or remove its meters and other property, and to inspect the appliances installed on the customer's premises.

7. DEPOSIT REQUIRED

The Company may require the customer to make a reasonable cash deposit with the Company as security for payment of bills, as authorized by the rules and regulations periodically promulgated or amended by the Indiana Utility Regulatory Commission

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

8. METER READING AND BILLING

Meters will be read and bills rendered monthly. When the Company is unable to read the meter due to physical conditions, the bill for the month will be estimated on the basis of past service records or other available data. Bills rendered for gas service in months in which meters are not read shall have the same force and effect as those based on actual readings. Any customer who does not desire to receive an estimated bill may read his meter and send the readings to the Company on appropriate forms which will be provided by the Company.

9. DISCONTINUANCE OF SERVICE-RECONNECTION CHARGE-AFTER HOURS RECONNECTION

The customer is responsible for the payment of bills until service is ordered discontinued and the Company has had a reasonable time for securing a final meter reading. If a bill remains unpaid after the final date shown thereon, the Company shall then have the right to discontinue service to the delinquent customer after 14 days prior written notice as authorized by the rules and regulations periodically promulgated or amended by the Indiana Utility Regulatory Commission.

The Company may also discontinue service after 14 days prior written notice upon violation of any of the Company's rules or regulations of which these General Terms and Conditions are a part; provided, however, that where fraudulent use of gas is detected or where the Company's regulating or measuring equipment has been tampered with or where a dangerous condition is found to exist on the customer's premises, service may be shut off without notice in advance.

A charge of \$~~3025~~.00 will be made for all disconnections to cover the cost of disconnection.

A charge of \$~~3025~~.00 will be made for reconnecting a meter* for the same customer on the same premises when service has been previously discontinued for violation of the Company's rules as set forth above. This charge is in addition to the disconnect charge and is collected to cover the cost for reconnection.

A charge of \$~~3025~~.00 will also be made for re-establishing service for the same customer at the same premises where service had been discontinued, other than temporary interruption, during the preceding twelve months.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

A charge equal to the Service Charge for each month of discontinued Gas Service will also be made for re-establishing service for the same customer at the same premises where service had been discontinued, other than temporary interruption, during the preceding twelve months. This charge is in addition to the disconnect charge and the reconnect charge. The minimum Service Charge assessment under the provisions of this paragraph shall be one month's Service Charge.

*After hours reconnection when customer demands reconnection that can only occur outside of normal business hours shall be charged at \$455 in lieu of the \$3025 reconnection charge. This will apply after customer is advised of this higher charge, demands reconnection still occur that day and where company personnel necessary to make such reconnection are available.

10. COLLECTION CHARGE

A charge of \$3025.00 will be made for collection of unpaid bills in lieu of disconnection, if Company personnel are at customer premises for purposes of disconnection of service. Company personnel will only collect on customer premises when on location to discontinue service for nonpayment.

11. NON-SUFFICIENT FUNDS CHARGE

A charge of \$2015 plus any bank charges incurred by the Company will be made where any check or ACH transfer is returned to the Company for insufficient funds in such account by the customers' bank.

12. CREDIT CARD CHARGE

Customers may use a valid Visa, ~~or~~ MasterCard, Discover, or American Express card when paying for utility service ~~or~~ deposits or charges. ~~Due to~~ Processing fees may be charged by debit/credit card companies or third party processors directly to the customer for the use of such debit/credit cards, ~~customers will be charged an additional fee of \$5.00 or 3% of the amount.~~

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)****13. CURTAILMENT AND INTERRUPTION**

The Company shall have the right to curtail and interrupt deliveries from its system under the following conditions and in the following manner:

- A. Operating curtailment or interruption due to weather conditions or force majeure may be ordered by the Company at any time if, in the Company's opinion, it is necessary for the proper conduct of its business. Interruption or curtailment shall be upon such notice as is reasonable under the circumstances.
- B. In the event of a gas supply deficiency, curtailment may be ordered by the Company at any time when, in the opinion of the Company, the natural gas supply needed for authorized and contractual deliveries to its customers is not available without overrun, excess tax or other such penalty from the Company's pipeline suppliers. In the event of such curtailment, the Company shall give such notice of the proposed curtailment as is reasonable under the circumstances. Such gas supply deficiency curtailment shall be applied in the following order and in the following manner, to the extent practicable:

1. Deliveries under Tariff C, and/or T and/or TM, as appropriate to commercial and transport customers except schools, public buildings or human needs customers shall be first in order of curtailment.
2. Deliveries under Tariff STS to schools and Tariff G and C or G~~or~~ to public buildings (except human needs customers referenced below) shall be next in order of curtailment.
3. Deliveries under Tariff C to human needs customers to-wit; nursing homes, convalescent homes and hospitals without emergency fuel supplies shall be at the discretion of the Company.
4. Deliveries under Tariff G and C to residential customers under Company's General Service Rate shall be last in order of curtailment.
5. Provided, however, where only partial curtailment is necessary in any one of the above classes or priority, the Company will endeavor to apportion the gas available for the curtailed class as equitable as possible among the customers of said class.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

- C. Procedures in the event of non-compliance of paragraph A and B above shall be as follows:
1. Without regard to any other remedy provided by law or by the provisions hereof, Company shall be entitled to seek an order from the Commission or any other appropriate tribunal requiring compliance with curtailment or interruption ordered by Company in compliance with these Tariffs or any directive from any Governmental authority having jurisdiction in the premises.
 2. All volumes taken in violation of Company's curtailment or interruption orders shall constitute unauthorized excess takes, for which an adjustment may be added for each ~~therm~~~~DEKATHERM~~ of excess gas thus taken sufficient to recover all costs and expenses of the company including but not limited to attorney fees, and all costs and charges applied by the pipeline supplier.
- D. The terms and conditions contained in these General Terms and Conditions shall apply notwithstanding any provisions contained in any agreement between Company and Customer. The Tariffs hereinabove referred to are those rates so designated in the Company's rate schedule as shall be on file with the Indiana Utility Regulatory Commission.

14. EXTENSION OF GAS MAINS

Upon written request for gas service by a prospective customer or a group of prospective customers located in the same neighborhood, the Company will extend free of charge its facilities consisting of distribution mains, underground service pipes, meters, and other equipment necessary to provide the service requested, provided (a) that the total estimated non-gas cost revenue from the prospective customer or customers for a period of six (6) years is equivalent to or in excess of the estimated cost of obtaining easements and providing such facilities and (b) the patronage or demand is of such permanency as to warrant the capital expenditure involved.

If the cost of the facilities consisting of distribution mains, underground service pipes, meters and other equipment along with easements necessary to provide the service requested exceeds the free limit, the Company may require that the prospective customer(s) provide sufficient funds to cover the cost of the extension above the free limit; and will, for each additional customer connected to the extension within a period of six years

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

from the making of such extensions, refund an amount by which six times the estimated non-gas cost annual revenue of the new customer exceeds the cost of connecting such new customer, but at no time shall the aggregate refund made to any customer(s) exceed the original funds provided by such customer(s).

If the extension is of such length, and the prospective business which may be developed by it is so meager as to make it doubtful whether the business from the extension would ever pay a fair return on the investment involved in such extension, or in the case of real estate development enterprises with slight or no immediate demand for service, or in the case of industrial installations requiring extensive equipment with slight or irregular service, such main extension will be made as provided for in 170 IAC 5-1-27(C)(2).

The obligation of the Company to provide an extension, however, is conditioned upon the ability of the Company to obtain all necessary easements, and all necessary materials, including pipe, fittings, and meters necessary to make the extension without exceeding the limitations regarding the use of such materials as might be promulgated by any governmental agency having jurisdiction thereof.

Subject to the provisions of these extension rules, the Company will locate the point to which customer's service connection will be made and will furnish, install, and maintain all underground service piping and appurtenant equipment up to the inlet of the meter. Risers in buildings where meters are set above the first floor shall be furnished and maintained by the customer.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "G"
SMALL GENERAL GAS SALES SERVICE

AVAILABILITY:

Available for general natural gas sales service to residential, ~~C~~commercial, and public authority customers with installed meter sizes of less than 750415 cubic feet per hour ("cfh") ~~-or less~~. Customer must be located on Company's gas mains suitable and adequate for supplying this service. Service to residential customers shall be to single-dwelling residences that are individually metered for natural gas consumption for heating, cooling, ~~and~~ cooking, drying, ~~and~~ water heating, lighting and automobile fueling.

Service to commercial and public authority customers shall be to individually metered customers for natural gas consumption for heating, cooling, cooking, drying, water heating, lighting, automobile fueling and/or to a multi-dwelling residential unit that is collectively metered.

This rate schedule is not available to any customer that utilizes the natural gas service for an industrial process.

RATE:

See Tariff Sheet No. 50 and Sheet No. 51.

MINIMUM CHARGE:

The minimum monthly charge shall be the service charge as reflected on Tariff Sheet No. 50. Such charge includes no gas volumes.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "C"
LARGE GENERAL GAS SALES SERVICE

AVAILABILITY:

Available for natural gas sales service to residential, commercial, and public authority customers with installed meter sizes ~~of 750 greater than 415~~ cfh. Customer must be located on Company's gas mains suitable and adequate for supplying this service. Service to residential, commercial, and public authority customers shall be to individually metered customers for natural gas consumption for heating, cooling, cooking, drying, water heating, lighting, and automobile fueling or to a multi-dwelling residential unit that is collectively metered through a master meter.

RATE:

See Tariff Sheet No. 50 and Sheet No. 51.

MINIMUM CHARGE:

The minimum monthly charge shall be the service charge as reflected on Sheet No. 50. Such charge includes no gas volumes.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

A written contract with a minimum term of one year may be required for establishment of service under this rate schedule.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "T"
TRANSPORTATION GAS SERVICE**

AVAILABILITY:

- (1) To customers served with average annual Gas Requirements of 2,400 DTH per month or more at a single location.
- (2) Available to applicable customers who, by written contract with the Utility, agree to acquire natural gas, obtain all necessary state and federal regulatory approval and arrange to have such gas delivered by the Utility's pipeline supplier to a delivery point on the Utility's system for transportation and delivery to the customer's premises.
- (3) All transportation service rendered by the Utility shall be subject to curtailment or complete interruption whenever, in the sole judgment of the Utility, it is necessary or desirable, and as provided in contract hereinafter referred to.
- (4) The Utility, with the written consent of the customer, may execute an agreement with the Utility's pipeline supplier, as agent of the customer, for transportation of gas for the customer.

CONTRACT FOR TRANSPORTATION SERVICE:

The customer requesting transportation service by the Utility shall enter into a written contract with the Utility, which said contract shall provide for quantities of gas to be transported, penalties, the term thereof and other conditions of service agreed upon between customer and the Utility. Each such contract shall provide further that Utility will be held harmless by the customer against any increases in its monthly demand charges and any overrun quantity charges or penalties by reason of any failure or refusal of customer to curtail quantities of transport gas after timely curtailment requests pursuant to the Company's General Terms and Conditions.

QUALITY OF GAS:

The gas transported shall be the same quality as the Company's pipeline supplier is required to furnish to the Company.

RATE:

See Sheet No. 50.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "T"
TRANSPORTATION GAS SERVICE
(Continued)

OTHER CHARGES AND CONDITIONS OF SERVICE:

To compensate for unaccounted for gas, the quantity of gas available to Customer shall be equal to the quantity of gas delivered to Company's distribution system at the point of receipt for the account of Customer, reduced by an Unaccounted For Gas Percentage of 0.78%.

In any billing month in which the Utility receives customer-transported gas for a customer's account, the customer shall be billed for all gas delivered through the customer's meter during such month under this rate schedule.

When a customer takes transportation service under this rate schedule, ~~the~~ ~~his~~ billing cycle will be adjusted to a monthly basis, with meters read monthly. Normally, a customer will receive a credit for ~~his~~ ~~the~~ gas on the first bill issued after the Utility receives a bill from its pipeline supplier which contains a credit for the customer's gas delivered to the Company's system during the month. However, if at the time customer's bill is prepared, the Company has not received a bill from the pipeline showing a credit for customer-owned gas, a credit will be given if the Company can determine transported volumes by telephone data from the pipeline. Any discrepancies will be made on a revised or subsequent bill to the customer.

In the event quantities of gas received by the Company on behalf of the customer are found to be less than the quantity of gas actually used by the customer, the customer agrees to pay for that quantity of gas at the applicable Tariff under which the customer is provided gas service.

Such gas service under this rate schedule is subject to physical constraints of the Company's system and the Company's General Terms and Conditions.

EXCESS VOLUMES OF CUSTOMER-OWNED GAS:

Receipts of natural gas by the Utility that are in excess of quantities delivered to customer will be cashed out monthly. No "banking" of gas will be permitted. Cash-out volumes will be priced according to the customer transportation agreement.

Deliveries of natural gas by the Utility that are in excess of quantities received for customer will be billed to the customer at the current tariff rates in effect for the month of delivery. It is the customer's responsibility to not purchase more gas than needed. No interest will be paid to the customer for any excess received by the Utility.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "T"
TRANSPORTATION GAS SERVICE
(Continued)

BEST EFFORTS BASIS:

Such gas service under this Tariff is hereby provided on a best efforts basis by the Utility and is subject to physical constraints of the Utility's system.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE**

AVAILABILITY:

- (1) Available to Customers with a public School Corporation ("School Corporation Customer") who, by written contract with the Utility, agree to acquire natural gas, obtain all necessary state and federal regulatory approval and arrange to have such gas delivered by the Utility's pipeline supplier to a delivery point on the Utility's system for transportation and delivery to the customer's premises.
- (2) Multiple School Corporation Customers may elect to act jointly to aggregate purchases of natural gas commodity supply from any available 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.
- (3) All transportation service rendered by the Utility shall be subject to curtailment or complete interruption whenever, in the sole judgment of the Utility, it is necessary or desirable, and as provided in contract hereinafter referred to.
- (4) The Utility, with the written consent of the customer, may execute an agreement with the Utility's pipeline supplier, as agent of the customer, for transportation of gas for the customer.

CONTRACT FOR TRANSPORTATION SERVICE:

The customer requesting transportation service by the Utility shall enter into a written contract with the Utility, which said contract shall provide for quantities of gas to be transported, penalties, the term thereof and other conditions of service agreed upon between customer and the Utility. Each such contract shall provide further that Utility will be held harmless by the customer against any increases in its monthly demand charges and any overrun quantity charges or penalties by reason of any failure or refusal of customer to curtail quantities of transport gas after timely curtailment requests pursuant to the Company's General Terms and Conditions.

QUALITY OF GAS:

The gas transported shall be the same quality as the Company's pipeline supplier is required to furnish to the Company.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE
(Continued)

RATE:

School Corporation Customers with installed meter sizes of 415 cfh or less shall pay the applicable Rate G-Small General Service base rates and charges (i.e. excluding the gas cost adjustment factor). School Corporation Customers with installed meter sizes greater than 415 cfh shall pay the applicable Rate C-Large General Service base rates and charges (i.e. excluding the gas cost adjustment factor).

OTHER CHARGES AND CONDITIONS OF SERVICE:

To compensate for unaccounted for gas, the quantity of gas available to Customer shall be equal to the quantity of gas delivered to Company's distribution system at the point of receipt for the account of Customer, reduced by an Unaccounted For Gas Percentage of 0.78%.

In any billing month in which the Utility receives customer-transported gas for a customer's account, the customer shall be billed for all gas delivered through the customer's meter during such month under this rate schedule.

When a customer takes transportation service under this rate schedule, his billing cycle will be adjusted to a calendar month basis, with meters read on the first day of each month. Normally, a customer will receive a credit for his gas on the first bill issued after the Utility receives a bill from its pipeline supplier which contains a credit for the customer's gas delivered to the Company's system during the month. However, if at the time customer's bill is prepared, the Company has not received a bill from the pipeline showing a credit for customer-owned gas, a credit will be given if the Company can determine transported volumes by telephone data from the pipeline. Any discrepancies will be made on a revised or subsequent bill to the customer.

In the event quantities of gas received by the Company on behalf of the customer are found to be less than the quantity of gas actually used by the customer, the customer agrees to pay for that quantity of gas at the applicable Tariff under which the customer is provided gas service.

Such gas service under this rate schedule is subject to physical constraints of the Company's system and the Company's General Terms and Conditions.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE
(Continued)**

EXCESS VOLUMES OF CUSTOMER-OWNED GAS:

Receipts of natural gas by the Utility that are in excess of quantities delivered to customer will be cashed out monthly. No "banking" of gas will be permitted. Cash-out volumes will be priced according to the customer transportation agreement.

Deliveries of natural gas by the Utility that are in excess of quantities received for customer will be billed to the customer at the current tariff rates in effect for the month of delivery.

It is the customer's responsibility to not purchase more gas than needed. No interest will be paid to the customer for any excess received by the Utility.

BEST EFFORTS BASIS:

Such gas service under this Tariff is hereby provided on a best efforts basis by the Utility and is subject to physical constraints of the Utility's system.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE
(Continued)**

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "TM"
TRANSPORTATION GAS SERVICE TO MANUFACTURING END-USERS

AVAILABILITY:

- (1) ~~To customers involved in the manufacturing process or production of goods employing at least 200 employees within the service territory of the Utility and served with average Gas Requirements of more than 1,500 Dth, but less than 2,400 Dth per month at a single location or through the aggregation of two locations if such locations are owned and managed by the same customer.~~
- (2) ~~Available to applicable customers who, by written contract with the Utility, agree to acquire natural gas, obtain all necessary state and federal regulatory approval and arrange to have such gas delivered by the Utility's pipeline supplier to a delivery point on the Utility's system for transportation and delivery to the customer's premises. Such contract shall be for a minimum period of 12 months with 90 days written notification of customer's desire to drop transportation service prior to the end of each 12 month period.~~
- (3) ~~All transportation service rendered by the Utility shall be subject to curtailment or complete interruption whenever, in the sole judgment of the Utility, it is necessary or desirable, and as provided in contract hereinafter referred to.~~
- (4) ~~The Utility, with the written consent of the customer, may execute an agreement with the Utility's pipeline supplier, as agent of the customer, for transportation of gas for the customer.~~

CONTRACT FOR TRANSPORTATION SERVICE:

~~The customer requesting transportation service by the Utility shall enter into a written contract with the Utility, which said contract shall provide for quantities of gas to be transported, penalties, the term thereof and other conditions of service agreed upon between customer and the Utility. Each such contract shall provide further that Utility will be held harmless by the customer against any increases in its monthly demand charges and any overrun quantity charges or penalties by reason of any failure or refusal of customer to curtail quantities of transport gas after timely curtailment requests pursuant to the Company's General Terms and Conditions.~~

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

~~**TARIFF "TM"**~~
~~**TRANSPORTATION GAS SERVICE TO MANUFACTURING END-USERS**~~
~~**(Continued)**~~

~~**CHARACTER OF SERVICE:**~~

~~The gas transported shall be the same character as the Company's pipeline supplier is required to furnish to the Company.~~

~~**RATE:**~~

~~See Sheet No. 50.~~

~~**OTHER CHARGES AND CONDITIONS OF SERVICE:**~~

~~In any billing month in which the Utility receives customer transported gas for a customer's account, the customer shall be billed for all gas delivered through the customer's meter during such month under this rate schedule.~~

~~When a customer takes transportation service under this rate schedule, his billing cycle will be adjusted to a calendar month basis, with meters read on the first day of each month. Normally, a customer will receive a credit for his gas on the first bill issued after the Utility receives a bill from its pipeline supplier which contains a credit for the customer's gas delivered to the Company's system during the month. However, if at the time customer's bill is prepared, the Company has not received a bill from the pipeline showing a credit for customer-owned gas, a credit will be given if the Company can determine transported volumes by data from the pipeline. Any discrepancies will be made on a revised or subsequent bill to the customer.~~

~~In the event quantities of gas received by the Company on behalf of the customer are found to be less than the quantity of gas actually used by the customer, the customer agrees to pay for that quantity of gas at the applicable Tariff under which the customer is provided gas service.~~

~~Such gas service under this rate schedule is subject to physical constraints of the Company's system and the Company's General Terms and Conditions.~~

~~**EXCESS VOLUMES OF CUSTOMER-OWNED GAS:**~~

~~Receipts of natural gas by the Utility that are in excess of quantities delivered to customer will be cashed out monthly. No "banking" of gas will be permitted. Cash-out volumes will be priced according to the customer transportation agreement.~~

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

~~TARIFF "TM"
TRANSPORTATION GAS SERVICE TO MANUFACTURING END-USERS
(Continued)~~

~~Deliveries of natural gas by the Utility that are in excess of quantities received for customer will be billed to the customer at the current tariff rates in effect for the month of delivery which would otherwise apply to the customer.~~

~~It is the customer's responsibility to not purchase more gas than needed. No interest will be paid to the customer for any excess received by the Utility.~~

~~**BEST EFFORTS BASIS:**~~

~~Such gas service under this Tariff is hereby provided on a best efforts basis by the~~

~~Utility and is subject to physical constraints of the Utility's system.~~

~~**DEFERRED PAYMENT CHARGE:**~~

~~On the first \$3.00 or less of net billing _____ 10%~~

~~On the amount in excess of \$3.00 _____ 3%~~

~~Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill which includes the deferred payment charge is the amount to be paid.~~

~~**OTHER TERMS AND CONDITIONS:**~~

~~Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.~~

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

BASE RATE AND CHARGES

TARIFF G *
 SERVICE CHARGE \$11.8315.00/Mo.
 DISTRIBUTION CHARGE
 FIRST 50 DEKATHERM \$3.05790.40437/ThermDth
 ALL USE OVER 50 DEKATHERMS \$2.57890.34103/ThermDth

TARIFF C *
 SERVICE CHARGE \$23.6630.00/Mo.
 DISTRIBUTION CHARGE
 FIRST 1,000100 DEKATHERMS \$2.41410.31924/ThermDth
 ALL USE OVER 1,000100 DEKATHERMS \$1.83930.24323/ThermDth

TARIFF STS
 SERVICE CHARGE \$23.6630.00/Mo.
 DISTRIBUTION CHARGE
 FIRST 1,000100 DEKATHERMS \$2.41410.31924/Therm
 ThermsDth
 ALL USE OVER 1,000100 DEKATHERMS \$1.83930.24323/ThermDth

~~TARIFF TM~~
~~SERVICE CHARGE \$23.66/Mo.~~
~~DISTRIBUTION CHARGE~~
~~FIRST 100 DEKATHERMS \$2.4141/Dth~~
~~ALL USE OVER 100 DEKATHERMS \$1.8393/Dth~~

TARIFF T
 SERVICE CHARGE \$517.65550.00/Mo.
 DISTRIBUTION CHARGE
 ALL DEKATHERMS \$0.91530.12104/ThermDth

(*) Above rates are subject to a gas cost adjustment factor in accordance with the Indiana Utility Regulatory Commission, Cause No. 37091 approved April 27, 1983. This gas cost adjustment factor currently in effect and applicable hereto with effective dates is found on Appendix A-Gas Cost Adjustment, Sheet No. 51, of this Tariff for Gas Service.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

APPENDIX "A"
GAS COST ADJUSTMENT

The Gas Cost Adjustment Factor is as approved by Cause No. 37418-GCA-157 or as amended.

CURRENT TRACKING FACTOR FOR ALL TARIFFS for service during the months reflected or until

amended:

May 2023 - \$4.1449/Dth*

June 2023 - \$4.3812/Dth*

July 2023 - \$4.5176/Dth*

* (Subject to a flexed factor)

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

APPENDIX "B"
BASE RATE COST OF GAS

The base rate cost of gas utilized in the calculation of the Gas Cost Adjustment rates specified on Sheet No. 51 and in accordance with the Order of the Indiana Utility Regulatory Commission in Cause No. 42454 is as follows:

BASE RATE COST OF GAS FOR ALL TARIFFS: \$0.0000/Dth

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

APPENDIX "C"
NORMAL TEMPERATURE ADJUSTMENT

The billed amount for each Rate G customer and each heat sensitive Rate C Customer shall be subject to a Normal Temperature Adjustment (NTA) for each bill rendered during the billing months of October through April inclusive.

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

NTA COMPUTATION

The NTA for each Customer's monthly billing shall be computed as follows: NTA:: NTA Therms x NTA Margin

NTA THERMS

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

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

NTAMARGIN

The NTA Margin shall be the margin (non-gas cost) component of the tail block rate (Base Rate Less Base Rate Cost of Gas) for the applicable Rate Schedule.

BASE LOAD THERMS

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

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

NORMAL AND ACTUAL DEGREE DAYS

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

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

Normal Degree Days and Actual Degree Days are based on a weighted average of 75 percent Louisville Heating Degree Days and 25 percent Indianapolis Heating Degree Days.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

NORMAL TEMPERATURE ADJUSTMENT
NORMAL DEGREE DAYS (NDD)
LEAP YEAR

25% INDIANAPOLIS / 75% LOUISVILLE (LEAP YEAR)											
Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD
Jul 1	0.25	Aug 22	0	Oct 13	7	Dec 4	25.5	Jan 25	31.75	Mar 17	18.3
Jul 2	0	Aug 23	0	Oct 14	7	Dec 5	25.5	Jan 26	31.75	Mar 18	17.5
Jul 3	0	Aug 24	0	Oct 15	7	Dec 6	26.5	Jan 27	31.75	Mar 19	17.3
Jul 4	0	Aug 25	0	Oct 16	7.75	Dec 7	26.5	Jan 28	31.75	Mar 20	17.3
Jul 5	0	Aug 26	0	Oct 17	8	Dec 8	26.5	Jan 29	31	Mar 21	16.5
Jul 6	0	Aug 27	0	Oct 18	8	Dec 9	27.5	Jan 30	30.75	Mar 22	16.3
Jul 7	0	Aug 28	0	Oct 19	8	Dec 10	27.5	Jan 31	30.75	Mar 23	16.3
Jul 8	0	Aug 29	0.25	Oct 20	9	Dec 11	27.5	Feb 1	30.75	Mar 24	15.3
Jul 9	0	Aug 30	0.25	Oct 21	9	Dec 12	28.5	Feb 2	30.75	Mar 25	15.3
Jul 10	0	Aug 31	0.25	Oct 22	9	Dec 13	28.5	Feb 3	30.75	Mar 26	15.3
Jul 11	0	Sep 1	0	Oct 23	9	Dec 14	28.5	Feb 4	30.75	Mar 27	14.3
Jul 12	0	Sep 2	0	Oct 24	10	Dec 15	28.75	Feb 5	29.75	Mar 28	14.3
Jul 13	0	Sep 3	0	Oct 25	10	Dec 16	29.5	Feb 6	29.75	Mar 29	14.3
Jul 14	0	Sep 4	0.25	Oct 26	10	Dec 17	29.5	Feb 7	29.75	Mar 30	14.3
Jul 15	0	Sep 5	0.25	Oct 27	11	Dec 18	29.5	Feb 8	29.75	Mar 31	13.3
Jul 16	0	Sep 6	0.25	Oct 28	11	Dec 19	29.75	Feb 9	29.75	Apr 1	13.3
Jul 17	0	Sep 7	0.25	Oct 29	11	Dec 20	29.75	Feb 10	28.75	Apr 2	13
Jul 18	0	Sep 8	0.25	Oct 30	11.3	Dec 21	30.5	Feb 11	28.75	Apr 3	12.3
Jul 19	0	Sep 9	0.25	Oct 31	12	Dec 22	30.5	Feb 12	28.75	Apr 4	12.3
Jul 20	0	Sep 10	0.25	Nov 1	12	Dec 23	30.5	Feb 13	28.75	Apr 5	12
Jul 21	0	Sep 11	0.25	Nov 2	12.3	Dec 24	30.75	Feb 14	27.75	Apr 6	11.3
Jul 22	0	Sep 12	0.25	Nov 3	13	Dec 25	30.75	Feb 15	27.75	Apr 7	11.3
Jul 23	0	Sep 13	0.25	Nov 4	13	Dec 26	30.75	Feb 16	27.75	Apr 8	11
Jul 24	0	Sep 14	1.25	Nov 5	13.3	Dec 27	30.75	Feb 17	27.5	Apr 9	11
Jul 25	0	Sep 15	1.25	Nov 6	14	Dec 28	31.5	Feb 18	26.75	Apr 10	10.3
Jul 26	0	Sep 16	1.25	Nov 7	14.3	Dec 29	31.5	Feb 19	26.75	Apr 11	10
Jul 27	0	Sep 17	1.25	Nov 8	14.3	Dec 30	31.5	Feb 20	26.75	Apr 12	10
Jul 28	0	Sep 18	1.25	Nov 9	15	Dec 31	31.5	Feb 21	26.5	Apr 13	10
Jul 29	0	Sep 19	1.5	Nov 10	15.3	Jan 1	32.5	Feb 22	25.75	Apr 14	9
Jul 30	0	Sep 20	1.5	Nov 11	15.3	Jan 2	32.5	Feb 23	25.75	Apr 15	9
Jul 31	0	Sep 21	1.5	Nov 12	16.3	Jan 3	32.5	Feb 24	25.5	Apr 16	9
Aug 1	0	Sep 22	2.25	Nov 13	16.3	Jan 4	32.5	Feb 25	24.75	Apr 17	8.25
Aug 2	0	Sep 23	2.5	Nov 14	17	Jan 5	32.5	Feb 26	24.5	Apr 18	8
Aug 3	0	Sep 24	2.5	Nov 15	17.3	Jan 6	32.5	Feb 27	24.5	Apr 19	8
Aug 4	0	Sep 25	2.5	Nov 16	17.3	Jan 7	31.75	Feb 28	24.5	Apr 20	8
Aug 5	0	Sep 26	2.75	Nov 17	18.3	Jan 8	31.75	Feb 29	23.5	Apr 21	7
Aug 6	0	Sep 27	3.5	Nov 18	18.3	Jan 9	31.75	Mar 1	23.5	Apr 22	7
Aug 7	0	Sep 28	3.5	Nov 19	19.3	Jan 10	31.75	Mar 2	23.5	Apr 23	7
Aug 8	0	Sep 29	3.75	Nov 20	19.3	Jan 11	31.75	Mar 3	22.5	Apr 24	6.75
Aug 9	0	Sep 30	3.75	Nov 21	20.3	Jan 12	31.75	Mar 4	22.5	Apr 25	6
Aug 10	0	Oct 1	3.75	Nov 22	20.3	Jan 13	31.75	Mar 5	22.5	Apr 26	6
Aug 11	0	Oct 2	4.75	Nov 23	20.5	Jan 14	31.75	Mar 6	21.5	Apr 27	6
Aug 12	0	Oct 3	4.75	Nov 24	21.3	Jan 15	31.75	Mar 7	21.5	Apr 28	6
Aug 13	0	Oct 4	4.75	Nov 25	22.3	Jan 16	31.75	Mar 8	21.25	Apr 29	5.75
Aug 14	0	Oct 5	4.75	Nov 26	22.3	Jan 17	31.75	Mar 9	20.5	Apr 30	5
Aug 15	0	Oct 6	5.75	Nov 27	22.5	Jan 18	31.75	Mar 10	20.5	May 1	4.75
Aug 16	0	Oct 7	5.75	Nov 28	23.3	Jan 19	31.75	Mar 11	20.25	May 2	4.75
Aug 17	0	Oct 8	5.75	Nov 29	23.5	Jan 20	31.75	Mar 12	19.5	May 3	4.75
Aug 18	0	Oct 9	6	Nov 30	23.5	Jan 21	31.75	Mar 13	19.25	May 4	4
Aug 19	0	Oct 10	6	Dec 1	23.8	Jan 22	31.75	Mar 14	19.25	May 5	3.75
Aug 20	0	Oct 11	6.75	Dec 2	24.5	Jan 23	31.75	Mar 15	18.5	May 6	3.75
Aug 21	0	Oct 12	6.75	Dec 3	25.3	Jan 24	31.75	Mar 16	18.25	May 7	3.75
										Jun 28	0
										Jun 29	0
										Jun 30	0

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

NORMAL TEMPERATURE ADJUSTMENT
NORMAL DEGREE DAYS (NDD)
LEAP YEAR

25% INDIANAPOLIS / 75% LOUISVILLE (LEAP YEAR)											
Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD	Date	NDD
Jul 1	0.25	Aug 22	0	Oct 13	7	Dec 4	25.5	Jan 25	31.75	Mar 17	18.3
Jul 2	0	Aug 23	0	Oct 14	7	Dec 5	25.5	Jan 26	31.75	Mar 18	17.5
Jul 3	0	Aug 24	0	Oct 15	7	Dec 6	26.5	Jan 27	31.75	Mar 19	17.3
Jul 4	0	Aug 25	0	Oct 16	7.75	Dec 7	26.5	Jan 28	31.75	Mar 20	17.3
Jul 5	0	Aug 26	0	Oct 17	8	Dec 8	26.5	Jan 29	31	Mar 21	16.5
Jul 6	0	Aug 27	0	Oct 18	8	Dec 9	27.5	Jan 30	30.75	Mar 22	16.3
Jul 7	0	Aug 28	0	Oct 19	8	Dec 10	27.5	Jan 31	30.75	Mar 23	16.3
Jul 8	0	Aug 29	0.25	Oct 20	9	Dec 11	27.5	Feb 1	30.75	Mar 24	15.3
Jul 9	0	Aug 30	0.25	Oct 21	9	Dec 12	28.5	Feb 2	30.75	Mar 25	15.3
Jul 10	0	Aug 31	0.25	Oct 22	9	Dec 13	28.5	Feb 3	30.75	Mar 26	15.3
Jul 11	0	Sep 1	0	Oct 23	9	Dec 14	28.5	Feb 4	30.75	Mar 27	14.3
Jul 12	0	Sep 2	0	Oct 24	10	Dec 15	28.75	Feb 5	29.75	Mar 28	14.3
Jul 13	0	Sep 3	0	Oct 25	10	Dec 16	29.5	Feb 6	29.75	Mar 29	14.3
Jul 14	0	Sep 4	0.25	Oct 26	10	Dec 17	29.5	Feb 7	29.75	Mar 30	14.3
Jul 15	0	Sep 5	0.25	Oct 27	11	Dec 18	29.5	Feb 8	29.75	Mar 31	13.3
Jul 16	0	Sep 6	0.25	Oct 28	11	Dec 19	29.75	Feb 9	29.75	Apr 1	13.3
Jul 17	0	Sep 7	0.25	Oct 29	11	Dec 20	29.75	Feb 10	28.75	Apr 2	13
Jul 18	0	Sep 8	0.25	Oct 30	11.3	Dec 21	30.5	Feb 11	28.75	Apr 3	12.3
Jul 19	0	Sep 9	0.25	Oct 31	12	Dec 22	30.5	Feb 12	28.75	Apr 4	12.3
Jul 20	0	Sep 10	0.25	Nov 1	12	Dec 23	30.5	Feb 13	28.75	Apr 5	12
Jul 21	0	Sep 11	0.25	Nov 2	12.3	Dec 24	30.75	Feb 14	27.75	Apr 6	11.3
Jul 22	0	Sep 12	0.25	Nov 3	13	Dec 25	30.75	Feb 15	27.75	Apr 7	11.3
Jul 23	0	Sep 13	0.25	Nov 4	13	Dec 26	30.75	Feb 16	27.75	Apr 8	11
Jul 24	0	Sep 14	1.25	Nov 5	13.3	Dec 27	30.75	Feb 17	27.5	Apr 9	11
Jul 25	0	Sep 15	1.25	Nov 6	14	Dec 28	31.5	Feb 18	26.75	Apr 10	10.3
Jul 26	0	Sep 16	1.25	Nov 7	14.3	Dec 29	31.5	Feb 19	26.75	Apr 11	10
Jul 27	0	Sep 17	1.25	Nov 8	14.3	Dec 30	31.5	Feb 20	26.75	Apr 12	10
Jul 28	0	Sep 18	1.25	Nov 9	15	Dec 31	31.5	Feb 21	26.5	Apr 13	10
Jul 29	0	Sep 19	1.5	Nov 10	15.3	Jan 1	32.5	Feb 22	25.75	Apr 14	9
Jul 30	0	Sep 20	1.5	Nov 11	15.3	Jan 2	32.5	Feb 23	25.75	Apr 15	9
Jul 31	0	Sep 21	1.5	Nov 12	16.3	Jan 3	32.5	Feb 24	25.5	Apr 16	9
Aug 1	0	Sep 22	2.25	Nov 13	16.3	Jan 4	32.5	Feb 25	24.75	Apr 17	8.25
Aug 2	0	Sep 23	2.5	Nov 14	17	Jan 5	32.5	Feb 26	24.5	Apr 18	8
Aug 3	0	Sep 24	2.5	Nov 15	17.3	Jan 6	32.5	Feb 27	24.5	Apr 19	8
Aug 4	0	Sep 25	2.5	Nov 16	17.3	Jan 7	31.75	Feb 28	24.5	Apr 20	8
Aug 5	0	Sep 26	2.75	Nov 17	18.3	Jan 8	31.75	Feb 29	23.5	Apr 21	7
Aug 6	0	Sep 27	3.5	Nov 18	18.3	Jan 9	31.75	Mar 1	23.5	Apr 22	7
Aug 7	0	Sep 28	3.5	Nov 19	19.3	Jan 10	31.75	Mar 2	23.5	Apr 23	7
Aug 8	0	Sep 29	3.75	Nov 20	19.3	Jan 11	31.75	Mar 3	22.5	Apr 24	6.75
Aug 9	0	Sep 30	3.75	Nov 21	20.3	Jan 12	31.75	Mar 4	22.5	Apr 25	6
Aug 10	0	Oct 1	3.75	Nov 22	20.3	Jan 13	31.75	Mar 5	22.5	Apr 26	6
Aug 11	0	Oct 2	4.75	Nov 23	20.5	Jan 14	31.75	Mar 6	21.5	Apr 27	6
Aug 12	0	Oct 3	4.75	Nov 24	21.3	Jan 15	31.75	Mar 7	21.5	Apr 28	6
Aug 13	0	Oct 4	4.75	Nov 25	22.3	Jan 16	31.75	Mar 8	21.25	Apr 29	5.75
Aug 14	0	Oct 5	4.75	Nov 26	22.3	Jan 17	31.75	Mar 9	20.5	Apr 30	5
Aug 15	0	Oct 6	5.75	Nov 27	22.5	Jan 18	31.75	Mar 10	20.5	May 1	4.75
Aug 16	0	Oct 7	5.75	Nov 28	23.3	Jan 19	31.75	Mar 11	20.25	May 2	4.75
Aug 17	0	Oct 8	5.75	Nov 29	23.5	Jan 20	31.75	Mar 12	19.5	May 3	4.75
Aug 18	0	Oct 9	6	Nov 30	23.5	Jan 21	31.75	Mar 13	19.25	May 4	4
Aug 19	0	Oct 10	6	Dec 1	23.8	Jan 22	31.75	Mar 14	19.25	May 5	3.75
Aug 20	0	Oct 11	6.75	Dec 2	24.5	Jan 23	31.75	Mar 15	18.5	May 6	3.75
Aug 21	0	Oct 12	6.75	Dec 3	25.3	Jan 24	31.75	Mar 16	18.25	May 7	3.75
										Jun 28	0
										Jun 29	0
										Jun 30	0

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

APPENDIX "D" ENERGY EFFICIENCY RIDER

APPLICABILITY

The Energy Efficiency Rider shall be applicable to all residential Customers.

DESCRIPTION

The Energy Efficiency Rider will be the net sum of the following two components, pursuant to the IURC Order of November 10, 2020 in Cause No. 43995-S1:

- (1) Energy Efficiency Funding Component (EEFC)
- (2) Sales Reconciliation Component (SRC)

Energy Efficiency Funding Component (EEFC):

The EEFC shall recover the costs of funding energy efficiency efforts throughout Company's Service Area. These efforts may include, among others, energy efficiency programs, customer education programs and weatherization programs designed to benefit Customers under the applicable Rate Schedules.

Sales Reconciliation Component (SRC):

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

ENERGY EFFICIENCY RIDER RATE

The applicable Energy Efficiency Rider Rate shall be the net sum of the EEFC and SRC each month as follows:

-

<u>Applicable Customers</u>	<u>Energy Efficiency Rider Rate</u>
Residential	\$0.83 per month*

* Interim rate pursuant to Commission's Order in 43995-S1

EFFECTIVE: _____

**TAX CUTS AND JOBS ACT OF 2017 (TCJA) TEMPORARY ADJUSTMENT
MECHANISM**

Applicability:

The TCJA Credit factor listed below shall be applicable to all customers receiving service from the Company for the applicable months shown below.

<u>Month</u>	<u>Rate Classes</u>	<u>Applicable Credit</u>
January – April 2019	G	\$0.0145 /therm
January – April 2019	G	\$0.000 /therm
January – April 2019	TM	\$0.0105 /therm
January – April 2019	T	\$0.0050 /therm

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

~~AMENDED TAX CUTS AND JOBS ACT OF 2017 (TGJA) TEMPORARY
ADJUSTMENT MECHANISM~~

~~Applicability:~~

The TGJA Charge factor listed below shall be applicable to all customers receiving service from the Company for the billing cycle as shown.

<u>Month</u>	<u>Rate Classes</u>	<u>Applicable Charge</u>
June 2019	G	\$0.07506 /therm
June 2019	G	\$0.00 /therm
June 2019	T	(\$0.00055 /therm)

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

AMENDED TAX CUTS AND JOBS ACT OF 2017 (TGJA) TEMPORARY
ADJUSTMENT MECHANISM

Applicability:

The TGJA Charge listed below shall be applicable to all customers receiving service from the Company under the Rate TM for the billing cycles as shown.

<u>Month</u>	<u>Rate Classes</u>	<u>Applicable Charge</u>
June, July, August 2019	TM	\$290.32 per month

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

ATTACHMENT DAO-5

INDIANA NATURAL GAS CORPORATION
1080 West Hospital Road
Paoli, Indiana 47454

GENERAL TERMS AND CONDITIONS

SCHEDULE OF RATES

FOR

NATURAL GAS SERVICE

APPLYING TO

ALL CUSTOMERS SERVED IN MUNICIPAL AND RURAL AREAS INCLUDING: IN AND AROUND PAOLI, ORLEANS, VALEENE, CHAMBERSBURG, FRENCH LICK, WEST BADEN, ENGLISH, MARENGO, MILLTOWN, DUBOIS, HAYSVILLE, CELESTINE, SCHNELLVILLE, BIRDSEYE, NASHVILLE, COLUMBUS, CAREFREE, LEAVENWORTH, AND GRANDVIEW LAKE WITHIN THE COUNTIES OF ORANGE, LAWRENCE, BROWN, BARTHOLOMEW, HARRISON, CRAWFORD, AND DUBOIS, INDIANA.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

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ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE**

1. APPLICATION OF RATES

(A) GENERAL

A copy of all rates, rules and regulations under which service will be supplied is posted or filed for the convenience of the public in the offices of the Company and with the Indiana Utility Regulatory Commission.

A written application for gas service on forms provided for the purpose, or properly executed contract, may be required from the customer before service will be supplied. The Company shall have the right to reject, for any valid reason, any application for service.

No promises, agreements, or representation of any agent or employee of the Company shall be of binding force upon the Company unless the same shall be incorporated in the application or contract for service.

The rate schedules of the Company contemplate that service will be supplied to each separate premises as one customer.

The gas used by the same individual, entity, or corporation at different premises shall be separately measured and billed. In no case may gas be shared with another or transmitted off the premises at which it is delivered.

If service is taken on more than one meter on the same premises for the convenience of the customer, the gas registered on each meter will be billed separately. Where service is taken on more than one meter on the same premises for the convenience of the Company, the gas registered on each meter will be added and billed as one customer.

When more than one rate schedule is applicable to customer, customer shall select which rate schedule customer desires. Company does not guarantee that customer shall be served under the most favorable rate schedule at all times, and no refund shall be made for the difference in charges between the rate schedule under which Gas Service has been provided and another applicable rate schedule.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

- (B) **RESALE OF GAS** - Gas furnished by the Company is for the sole use of the customer and shall not be resold by him except on permission obtained from the Company. The renting of premises with the cost of gas service included in the rental as an incident of tenancy will be considered a resale of such service with payment of all rates, charges and costs incurred the responsibility of the owner of the premises.
- (C) **UNUSUAL FACILITY REQUIREMENTS** - The Company reserves the right, with respect to customers with large or unusual requirements of gas, or whose establishments are remote from the Company's existing suitable facilities, to determine in the Company's sole discretion whether service shall be provided and if provided, then pursuant to a contract with the customer. Such a contract to determine the provision of necessary service facilities, duration of service, minimum bill, or other service conditions consistent with these rules, regulations, rates and charges.

2. CHARACTER OF SERVICE

The Company does not guarantee but will endeavor to furnish a continuous supply of gas. The Company shall not be liable for loss or damage which the customer may sustain by reason of the failure of the service whether caused by accidents, repairs, or other causes, or incurred by the use of gas or appliances or presence of the Company's property on the customer's premises. Nor shall the Company be held liable for loss or damage occurring under or by virtue to the exercise of authority or regulation by governmental, military or lawfully established civilian agencies, or due to conditions or causes beyond the Company's control.

3. SERVICE CONNECTIONS

Service connection shall be made at the Company's expense if no unusual demands or requirements are made by the customer or the customer location and if the estimated non-gas cost revenue from the estimated sale of gas to the customer for a six-year period commencing within a reasonable period of time following installation of such service exceeds the cost of installation. Easements for the installation of facilities and the operation and maintenance of facilities shall be provided by the customer to the Company at no cost.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

For service connections to any moveable facility, such as trailers or mobile homes, each customer desiring such a new gas service line installation will submit a certificate to the company that the mobile home has been installed by a licensed Indiana mobile home installer to the manufacturer's recommendations or to best practices as defined by the Public Health Division of the Indiana State Department of Health. The customer will also supply the company with documentation showing the manufacturing date of the mobile home and certify whether the home was originally built to be supplied by natural gas. If the mobile home is more than 10-years old or was not originally built to be operated on natural gas, the customer must arrange an inspection of the home and its installed gas appliances by a heating and air conditioning professional who must provide documentation that the equipment and piping appears to be in good working condition and proper to operate on natural gas. It is the customer's obligation to perform any necessary repair, replacement or fuel conversion on his or her piping or appliances to make it safe for operation on natural gas. Further, the mobile home must be in sound condition with respect to floors, doors, windows, siding, skirting, steps, etc., and be readily and currently acceptable for human occupation in the company's opinion. Further, the customer will certify that the natural gas service contemplated will be used for a minimum of 36 months of use. The company will be under no obligation to provide natural gas service to any mobile home that does not meet these criteria. The company will be under no obligation to provide natural gas service to any customer who has previously certified a gas service would be used for 36-months where natural gas use has subsequently been discontinued in less than 36-months.

The Company will own and maintain all service pipes from the street main to the meter installation, even though the customer is required to contribute to the cost of the original installation. The facilities installed by the Company shall run to the location determined appropriate by the Company following discussion with the customer.

Where relocation of service connections, or of other equipment of the Company installed upon the customer's premises, becomes necessary because of the customer's requirements, the cost of all changes made necessary thereby shall be borne by the customer.

4. METERS AND METERING EQUIPMENT

The customer shall provide, free of expense to the Company and close to the point of service entrance, suitable space for the installation of the Company's metering equipment. The customer shall permit only authorized agents of the Company, or other

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

lawfully authorized persons, to inspect, test or remove the same. If the meters or

metering equipment are damaged or destroyed through the neglect of the customer, the cost of necessary repair or replacement shall be paid by the customer.

The customer will not allow the gas service line, meter setting or the service valve to be overbuilt or rendered inaccessible. In such case as this occurs, the customer will be responsible to rectify the situation themselves or pay for any relocation of facilities necessitated to the extent necessary to meet applicable PHMSA and Indiana Pipeline Division requirements. The company has the right to terminate natural gas service where it cannot access its facilities, or where those facilities have been overbuilt or are otherwise found to be in violation of safety standards, or when either an immediate danger to life or property is deemed to exist or where the customer has been notified in writing of a safety related condition and said condition has not been corrected or scheduled to be corrected within 90-days of the mailing of the written notice.

Whenever a meter fails to register the amount of gas supplied during any period, an estimated bill will be rendered based upon the use during similar periods or on other available information in accordance with the rules and regulations of the Indiana Utility Regulatory Commission.

5. CUSTOMER'S PIPING AND UTILIZATION EQUIPMENT

The customer shall install and maintain piping and appliances in the condition required by the insurance and governmental authorities having jurisdiction and in a manner approved by the Company. The Company shall be under no duty to inspect the piping and equipment of the customer.

6. ACCESS TO CUSTOMER'S PREMISES

The Company's authorized agents shall have access to the customer's premises at all reasonable hours to install, inspect, ready, repair, or remove its meters and other property, and to inspect the appliances installed on the customer's premises.

7. DEPOSIT REQUIRED

The Company may require the customer to make a reasonable cash deposit with the Company as security for payment of bills, as authorized by the rules and regulations periodically promulgated or amended by the Indiana Utility Regulatory Commission

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

8. METER READING AND BILLING

Meters will be read and bills rendered monthly. When the Company is unable to read the meter due to physical conditions, the bill for the month will be estimated on the basis of past service records or other available data. Bills rendered for gas service in months in which meters are not read shall have the same force and effect as those based on actual readings. Any customer who does not desire to receive an estimated bill may read his meter and send the readings to the Company on appropriate forms which will be provided by the Company.

9. DISCONTINUANCE OF SERVICE-RECONNECTION CHARGE-AFTER HOURS RECONNECTION

The customer is responsible for the payment of bills until service is ordered discontinued and the Company has had a reasonable time for securing a final meter reading. If a bill remains unpaid after the final date shown thereon, the Company shall then have the right to discontinue service to the delinquent customer after 14 days prior written notice as authorized by the rules and regulations periodically promulgated or amended by the Indiana Utility Regulatory Commission.

The Company may also discontinue service after 14 days prior written notice upon violation of any of the Company's rules or regulations of which these General Terms and Conditions are a part; provided, however, that where fraudulent use of gas is detected or where the Company's regulating or measuring equipment has been tampered with or where a dangerous condition is found to exist on the customer's premises, service may be shut off without notice in advance.

A charge of \$30.00 will be made for all disconnections to cover the cost of disconnection.

A charge of \$30.00 will be made for reconnecting a meter* for the same customer on the same premises when service has been previously discontinued for violation of the Company's rules as set forth above. This charge is in addition to the disconnect charge and is collected to cover the cost for reconnection.

A charge of \$30.00 will also be made for re-establishing service for the same customer at the same premises where service had been discontinued, other than temporary interruption, during the preceding twelve months.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

A charge equal to the Service Charge for each month of discontinued Gas Service will also be made for re-establishing service for the same customer at the same premises where service had been discontinued, other than temporary interruption, during the preceding twelve months. This charge is in addition to the disconnect charge and the reconnect charge. The minimum Service Charge assessment under the provisions of this paragraph shall be one month's Service Charge.

*After hours reconnection when customer demands reconnection that can only occur outside of normal business hours shall be charged at \$55 in lieu of the \$30 reconnection charge. This will apply after customer is advised of this higher charge, demands reconnection still occur that day and where company personnel necessary to make such reconnection are available.

10. COLLECTION CHARGE

A charge of \$30.00 will be made for collection of unpaid bills in lieu of disconnection, if Company personnel are at customer premises for purposes of disconnection of service. Company personnel will only collect on customer premises when on location to discontinue service for nonpayment.

11. NON-SUFFICIENT FUNDS CHARGE

A charge of \$20 plus any bank charges incurred by the Company will be made where any check or ACH transfer is returned to the Company for insufficient funds in such account by the customers' bank.

12. CREDIT CARD CHARGE

Customers may use a valid Visa, MasterCard, Discover, or American Express card when paying for utility service deposits or charges. Processing fees may be charged by debit/credit card companies or third party processors directly to the customer for the use of such debit/credit cards.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

13. CURTAILMENT AND INTERRUPTION

The Company shall have the right to curtail and interrupt deliveries from its system under the following conditions and in the following manner:

- A. Operating curtailment or interruption due to weather conditions or force majeure may be ordered by the Company at any time if, in the Company's opinion, it is necessary for the proper conduct of its business. Interruption or curtailment shall be upon such notice as is reasonable under the circumstances.
- B. In the event of a gas supply deficiency, curtailment may be ordered by the Company at any time when, in the opinion of the Company, the natural gas supply needed for authorized and contractual deliveries to its customers is not available without overrun, excess tax or other such penalty from the Company's pipeline suppliers. In the event of such curtailment, the Company shall give such notice of the proposed curtailment as is reasonable under the circumstances. Such gas supply deficiency curtailment shall be applied in the following order and in the following manner, to the extent practicable:
 - 1. Deliveries under Tariff C, and/or T, as appropriate to commercial and transport customers except schools, public buildings or human needs customers shall be first in order of curtailment.
 - 2. Deliveries under Tariff STS to schools and Tariff G and C or to public buildings (except human needs customers referenced below) shall be next in order of curtailment.
 - 3. Deliveries under Tariff C to human needs customers to-wit; nursing homes, convalescent homes and hospitals without emergency fuel supplies shall be at the discretion of the Company.
 - 4. Deliveries under Tariff G and C to residential customers under Company's General Service Rate shall be last in order of curtailment.
 - 5. Provided, however, where only partial curtailment is necessary in any one of the above classes or priority, the Company will endeavor to apportion the gas available for the curtailed class as equitable as possible among the customers of said class.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

- C. Procedures in the event of non-compliance of paragraph A and B above shall be as follows:
1. Without regard to any other remedy provided by law or by the provisions hereof, Company shall be entitled to seek an order from the Commission or any other appropriate tribunal requiring compliance with curtailment or interruption ordered by Company in compliance with these Tariffs or any directive from any Governmental authority having jurisdiction in the premises.
 2. All volumes taken in violation of Company's curtailment or interruption orders shall constitute unauthorized excess takes, for which an adjustment may be added for each therm of excess gas thus taken sufficient to recover all costs and expenses of the company including but not limited to attorney fees, and all costs and charges applied by the pipeline supplier.
- D. The terms and conditions contained in these General Terms and Conditions shall apply notwithstanding any provisions contained in any agreement between Company and Customer. The Tariffs hereinabove referred to are those rates so designated in the Company's rate schedule as shall be on file with the Indiana Utility Regulatory Commission.

14. EXTENSION OF GAS MAINS

Upon written request for gas service by a prospective customer or a group of prospective customers located in the same neighborhood, the Company will extend free of charge its facilities consisting of distribution mains, underground service pipes, meters, and other equipment necessary to provide the service requested, provided (a) that the total estimated non-gas cost revenue from the prospective customer or customers for a period of six (6) years is equivalent to or in excess of the estimated cost of obtaining easements and providing such facilities and (b) the patronage or demand is of such permanency as to warrant the capital expenditure involved.

If the cost of the facilities consisting of distribution mains, underground service pipes, meters and other equipment along with easements necessary to provide the service requested exceeds the free limit, the Company may require that the prospective customer(s) provide sufficient funds to cover the cost of the extension above the free limit; and will, for each additional customer connected to the extension within a period of six years

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**GENERAL TERMS AND CONDITIONS
APPLICABLE TO ALL GAS SERVICE
(Continued)**

from the making of such extensions, refund an amount by which six times the estimated non-gas cost annual revenue of the new customer exceeds the cost of connecting such new customer, but at no time shall the aggregate refund made to any customer(s) exceed the original funds provided by such customer(s).

If the extension is of such length, and the prospective business which may be developed by it is so meager as to make it doubtful whether the business from the extension would ever pay a fair return on the investment involved in such extension, or in the case of real estate development enterprises with slight or no immediate demand for service, or in the case of industrial installations requiring extensive equipment with slight or irregular service, such main extension will be made as provided for in 170 IAC 5-1-27(C)(2).

The obligation of the Company to provide an extension, however, is conditioned upon the ability of the Company to obtain all necessary easements, and all necessary materials, including pipe, fittings, and meters necessary to make the extension without exceeding the limitations regarding the use of such materials as might be promulgated by any governmental agency having jurisdiction thereof.

Subject to the provisions of these extension rules, the Company will locate the point to which customer's service connection will be made and will furnish, install, and maintain all underground service piping and appurtenant equipment up to the inlet of the meter. Risers in buildings where meters are set above the first floor shall be furnished and maintained by the customer.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "G"
SMALL GENERAL GAS SALES SERVICE

AVAILABILITY:

Available for general natural gas sales service to residential, commercial, and public authority customers with installed meter sizes of less than 750 cubic feet per hour ("cfh"). Customer must be located on Company's gas mains suitable and adequate for supplying this service. Service to residential customers shall be to single-dwelling residences that are individually metered for natural gas consumption for heating, cooling, cooking, drying, water heating, lighting and automobile fueling.

Service to commercial and public authority customers shall be to individually metered customers for natural gas consumption for heating, cooling, cooking, drying, water heating, lighting, automobile fueling and/or to a multi-dwelling residential unit that is collectively metered.

This rate schedule is not available to any customer that utilizes the natural gas service for an industrial process.

RATE:

See Tariff Sheet No. 50 and Sheet No. 51.

MINIMUM CHARGE:

The minimum monthly charge shall be the service charge as reflected on Tariff Sheet No. 50. Such charge includes no gas volumes.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "C"
LARGE GENERAL GAS SALES SERVICE

AVAILABILITY:

Available for natural gas sales service to residential, commercial, and public authority customers with installed meter sizes of 750 cfh. Customer must be located on Company's gas mains suitable and adequate for supplying this service. Service to residential, commercial, and public authority customers shall be to individually metered customers for natural gas consumption for heating, cooling, cooking, drying, water heating, lighting, and automobile fueling or to a multi-dwelling residential unit that is collectively metered through a master meter.

RATE:

See Tariff Sheet No. 50 and Sheet No. 51.

MINIMUM CHARGE:

The minimum monthly charge shall be the service charge as reflected on Sheet No. 50. Such charge includes no gas volumes.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

A written contract with a minimum term of one year may be required for establishment of service under this rate schedule.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "T"
TRANSPORTATION GAS SERVICE**

AVAILABILITY:

- (1) To customers served with average annual Gas Requirements of 2,400 DTH per month or more at a single location.
- (2) Available to applicable customers who, by written contract with the Utility, agree to acquire natural gas, obtain all necessary state and federal regulatory approval and arrange to have such gas delivered by the Utility's pipeline supplier to a delivery point on the Utility's system for transportation and delivery to the customer's premises.
- (3) All transportation service rendered by the Utility shall be subject to curtailment or complete interruption whenever, in the sole judgment of the Utility, it is necessary or desirable, and as provided in contract hereinafter referred to.
- (4) The Utility, with the written consent of the customer, may execute an agreement with the Utility's pipeline supplier, as agent of the customer, for transportation of gas for the customer.

CONTRACT FOR TRANSPORTATION SERVICE:

The customer requesting transportation service by the Utility shall enter into a written contract with the Utility, which said contract shall provide for quantities of gas to be transported, penalties, the term thereof and other conditions of service agreed upon between customer and the Utility. Each such contract shall provide further that Utility will be held harmless by the customer against any increases in its monthly demand charges and any overrun quantity charges or penalties by reason of any failure or refusal of customer to curtail quantities of transport gas after timely curtailment requests pursuant to the Company's General Terms and Conditions.

QUALITY OF GAS:

The gas transported shall be the same quality as the Company's pipeline supplier is required to furnish to the Company.

RATE:

See Sheet No. 50.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "T"
TRANSPORTATION GAS SERVICE
(Continued)

OTHER CHARGES AND CONDITIONS OF SERVICE:

To compensate for unaccounted for gas, the quantity of gas available to Customer shall be equal to the quantity of gas delivered to Company's distribution system at the point of receipt for the account of Customer, reduced by an Unaccounted For Gas Percentage of 0.78%.

In any billing month in which the Utility receives customer-transported gas for a customer's account, the customer shall be billed for all gas delivered through the customer's meter during such month under this rate schedule.

When a customer takes transportation service under this rate schedule, the billing cycle will be adjusted to a monthly basis, with meters read monthly. Normally, a customer will receive a credit for the gas on the first bill issued after the Utility receives a bill from its pipeline supplier which contains a credit for the customer's gas delivered to the Company's system during the month. However, if at the time customer's bill is prepared, the Company has not received a bill from the pipeline showing a credit for customer-owned gas, a credit will be given if the Company can determine transported volumes by telephone data from the pipeline. Any discrepancies will be made on a revised or subsequent bill to the customer.

In the event quantities of gas received by the Company on behalf of the customer are found to be less than the quantity of gas actually used by the customer, the customer agrees to pay for that quantity of gas at the applicable Tariff under which the customer is provided gas service.

Such gas service under this rate schedule is subject to physical constraints of the Company's system and the Company's General Terms and Conditions.

EXCESS VOLUMES OF CUSTOMER-OWNED GAS:

Receipts of natural gas by the Utility that are in excess of quantities delivered to customer will be cashed out monthly. No "banking" of gas will be permitted. Cash-out volumes will be priced according to the customer transportation agreement.

Deliveries of natural gas by the Utility that are in excess of quantities received for customer will be billed to the customer at the current tariff rates in effect for the month of delivery. It is the customer's responsibility to not purchase more gas than needed. No interest will be paid to the customer for any excess received by the Utility.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "T"
TRANSPORTATION GAS SERVICE
(Continued)

BEST EFFORTS BASIS:

Such gas service under this Tariff is hereby provided on a best efforts basis by the Utility and is subject to physical constraints of the Utility's system.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE**

AVAILABILITY:

- (1) Available to Customers with a public School Corporation ("School Corporation Customer") who, by written contract with the Utility, agree to acquire natural gas, obtain all necessary state and federal regulatory approval and arrange to have such gas delivered by the Utility's pipeline supplier to a delivery point on the Utility's system for transportation and delivery to the customer's premises.
- (2) Multiple School Corporation Customers may elect to act jointly to aggregate purchases of natural gas commodity supply from any available 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.
- (3) All transportation service rendered by the Utility shall be subject to curtailment or complete interruption whenever, in the sole judgment of the Utility, it is necessary or desirable, and as provided in contract hereinafter referred to.
- (4) The Utility, with the written consent of the customer, may execute an agreement with the Utility's pipeline supplier, as agent of the customer, for transportation of gas for the customer.

CONTRACT FOR TRANSPORTATION SERVICE:

The customer requesting transportation service by the Utility shall enter into a written contract with the Utility, which said contract shall provide for quantities of gas to be transported, penalties, the term thereof and other conditions of service agreed upon between customer and the Utility. Each such contract shall provide further that Utility will be held harmless by the customer against any increases in its monthly demand charges and any overrun quantity charges or penalties by reason of any failure or refusal of customer to curtail quantities of transport gas after timely curtailment requests pursuant to the Company's General Terms and Conditions.

QUALITY OF GAS:

The gas transported shall be the same quality as the Company's pipeline supplier is required to furnish to the Company.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE
(Continued)

RATE:

School Corporation Customers with installed meter sizes of 415 cfh or less shall pay the applicable Rate G-Small General Service base rates and charges (i.e. excluding the gas cost adjustment factor). School Corporation Customers with installed meter sizes greater than 415 cfh shall pay the applicable Rate C-Large General Service base rates and charges (i.e. excluding the gas cost adjustment factor).

OTHER CHARGES AND CONDITIONS OF SERVICE:

To compensate for unaccounted for gas, the quantity of gas available to Customer shall be equal to the quantity of gas delivered to Company's distribution system at the point of receipt for the account of Customer, reduced by an Unaccounted For Gas Percentage of 0.78%.

In any billing month in which the Utility receives customer-transported gas for a customer's account, the customer shall be billed for all gas delivered through the customer's meter during such month under this rate schedule.

When a customer takes transportation service under this rate schedule, his billing cycle will be adjusted to a calendar month basis, with meters read on the first day of each month. Normally, a customer will receive a credit for his gas on the first bill issued after the Utility receives a bill from its pipeline supplier which contains a credit for the customer's gas delivered to the Company's system during the month. However, if at the time customer's bill is prepared, the Company has not received a bill from the pipeline showing a credit for customer-owned gas, a credit will be given if the Company can determine transported volumes by telephone data from the pipeline. Any discrepancies will be made on a revised or subsequent bill to the customer.

In the event quantities of gas received by the Company on behalf of the customer are found to be less than the quantity of gas actually used by the customer, the customer agrees to pay for that quantity of gas at the applicable Tariff under which the customer is provided gas service.

Such gas service under this rate schedule is subject to physical constraints of the Company's system and the Company's General Terms and Conditions.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE
(Continued)**

EXCESS VOLUMES OF CUSTOMER-OWNED GAS:

Receipts of natural gas by the Utility that are in excess of quantities delivered to customer will be cashed out monthly. No "banking" of gas will be permitted. Cash-out volumes will be priced according to the customer transportation agreement.

Deliveries of natural gas by the Utility that are in excess of quantities received for customer will be billed to the customer at the current tariff rates in effect for the month of delivery.

It is the customer's responsibility to not purchase more gas than needed. No interest will be paid to the customer for any excess received by the Utility.

BEST EFFORTS BASIS:

Such gas service under this Tariff is hereby provided on a best efforts basis by the Utility and is subject to physical constraints of the Utility's system.

DEFERRED PAYMENT CHARGE:

On the first \$3.00 or less of net billing	10%
On the amount in excess of \$3.00	3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill, which includes the deferred payment charge, is the amount to be paid.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

**TARIFF "STS"
SCHOOL TRANSPORTATION SERVICE
(Continued)**

OTHER TERMS AND CONDITIONS:

Service hereunder shall be subject to the Company's General Terms and Conditions and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

BASE RATE AND CHARGES

TARIFF G *	
SERVICE CHARGE	\$15.00/Mo.
DISTRIBUTION CHARGE	
FIRST 50 THERM	\$0.40437/Therm
ALL USE OVER 50 THERMS	\$0.34103/Therm
TARIFF C *	
SERVICE CHARGE	\$30.00/Mo.
DISTRIBUTION CHARGE	
FIRST 1,000 THERMS	\$0.31924/Therm
ALL USE OVER 1,000 THERMS	\$0.24323/Therm
TARIFF STS	
SERVICE CHARGE	\$30.00/Mo.
DISTRIBUTION CHARGE	
FIRST 1,000 THERMS	\$0.31924/Therm
Therms	
ALL USE OVER 1,000 THERMS	\$0.24323/Therm
TARIFF T	
SERVICE CHARGE	\$550.00/Mo.
DISTRIBUTION CHARGE	
ALL THERMS	\$0.12104/Therm

(*) Above rates are subject to a gas cost adjustment factor in accordance with the Indiana Utility Regulatory Commission, Cause No. 37091 approved April 27, 1983. This gas cost adjustment factor currently in effect and applicable hereto with effective dates is found on Appendix A-Gas Cost Adjustment, Sheet No. 51, of this Tariff for Gas Service.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

APPENDIX "A"
GAS COST ADJUSTMENT

The Gas Cost Adjustment Factor is as approved by Cause No. 37418-GCA-157 or as amended.

CURRENT TRACKING FACTOR FOR ALL TARIFFS for service during the months reflected or until

amended:

May 2023 - \$4.1449/Dth*

June 2023 - \$4.3812/Dth*

July 2023 - \$4.5176/Dth*

* (Subject to a flexed factor)

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

APPENDIX "B"
BASE RATE COST OF GAS

The base rate cost of gas utilized in the calculation of the Gas Cost Adjustment rates specified on Sheet No. 51 and in accordance with the Order of the Indiana Utility Regulatory Commission in Cause No. 42454 is as follows:

BASE RATE COST OF GAS FOR ALL TARIFFS: \$0.0000/Dth

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

APPENDIX "C"
NORMAL TEMPERATURE ADJUSTMENT

The billed amount for each Rate G customer and each heat sensitive Rate C Customer shall be subject to a Normal Temperature Adjustment (NTA) for each bill rendered during the billing months of October through April inclusive.

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

NTA COMPUTATION

The NTA for each Customer's monthly billing shall be computed as follows: NTA:: NTA Therms x NTA Margin

NTA THERMS

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

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

NTAMARGIN

The NTA Margin shall be the margin (non-gas cost) component of the tail block rate (Base Rate Less Base Rate Cost of Gas) for the applicable Rate Schedule.

BASE LOAD THERMS

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

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

NORMAL AND ACTUAL DEGREE DAYS

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

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

Normal Degree Days and Actual Degree Days are based on a weighted average of 75 percent Louisville Heating Degree Days and 25 percent Indianapolis Heating Degree Days.

EFFECTIVE: _____

ISSUED BY: DAVID A. OSMON, PRESIDENT

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing has been served upon the following counsel of record electronically this 17th day of May, 2023:

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