

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida City
Gas.

DOCKET NO. 20170179-GU
ORDER NO. PSC-2018-0190-FOF-GU
ISSUED: April 20, 2018

The following Commissioners participated in the disposition of this matter:

JULIE I. BROWN
DONALD J. POLMANN

APPEARANCES:

BETH KEATING, LILA A. JABER, and GREG MUNSON, ESQUIRES,
Gunster, Yoakley & Stewart, P.A., 215 South Monroe Street, Suite 601,
Tallahassee, Florida 32301
On behalf of Florida City Gas (FCG).

THOMAS A. JERNIGAN, NATALIE A. CEPAK, CAPT, USAF, ANDREW J.
UNSICKER, MAJOR, USAF, LANNY L. ZIEMAN, CAPT, USAF, ESQUIRES,
USAF Utility Law Field Support Center, Air Force Legal Operations Agency, 139
Barnes Drive, Suite 1, Tyndall Air Force Base, FL 32403
On behalf of Federal Executive Agencies (FEA).

VIRGINIA PONDER, PATRICIA A. CHRISTENSEN, and STEPHANIE A.
MORSE, ESQUIRES, Associate Public Counsels, Office of Public Counsel, c/o
The Florida Legislature, 111 West Madison Street, Room 812, Tallahassee,
Florida 32399-1400
On behalf of the Citizens of the State of Florida (OPC).

WALT TRIERWEILER, JENNIFER CRAWFORD, DANIJELA JANJIC, and
MARGO A. DUVAL, ESQUIRES, Florida Public Service Commission, 2540
Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
On behalf of the Florida Public Service Commission (Staff).

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public
Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-
0850
Advisor to the Florida Public Service Commission.

KEITH HETRICK, ESQUIRE, General Counsel, Florida Public Service
Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
Florida Public Service Commission General Counsel.

FINAL ORDER APPROVING JOINT MOTION TO APPROVE
STIPULATION AND SETTLEMENT AGREEMENT

BY THE COMMISSION:

Florida City Gas (FCG) operates as a natural gas utility that serves approximately 108,000 customers in the southeastern portion of Florida, including Miami-Dade, Broward, Palm Beach, Brevard, Indian River, St. Lucie, Martin, and Hendry counties. FCG filed its Minimum Filing Requirements (MFRs) requesting an increase in base rates on October 23, 2017. By Order No. PSC-2017-0427-PCO-GU, issued on November 7, 2017, this docket was scheduled for hearing March 26-30, 2018. The Office of the Public Counsel (OPC) and Federal Executive Agencies (FEA) intervened in this proceeding.¹

On March 12, 2018, OPC, FEA, and FCG filed a Joint Motion in support of their Stipulation and Settlement Agreement (SSA) between the parties to resolve all matters within this Docket, which is attached hereto as Attachment A. The SSA addresses all of the matters raised in the FCG Rate Case, including effects of the passage of the Tax Cuts and Jobs Act of 2017 (Act) signed into law by President Trump on December 22, 2017.

On March 26, 2018, we held an administrative hearing on this matter in which FCG's customers were provided with an opportunity to present public testimony and voice any concerns with the SSA. FCG sponsored witnesses Carolyn Bermudez, Mike Morley, and Gregory Becker, who answered questions under oath concerning the SSA. Exhibits 1-121 were entered into the record.

DECISION

The standard for approval of a settlement agreement is whether it is in the public interest.² A determination of public interest requires a case-specific analysis based on consideration of the proposed settlement taken as a whole.³

¹Order No. PSC-2017-0429-PCO-GU, issued November 9, 2017, acknowledging intervention by OPC and Order No. PSC-2018-0048-PCO-GU, issued January 22, 2018, granting intervention to FEA, in this docket.

² Order No. PSC-13-0023-S-EI, issued January 14, 2013, in Docket No. 120015-EI, In re: Petition for increase in rates by Florida Power & Light Company; Order No. PSC-11-0089-S-EI, issued February 1, 2011, in Docket Nos. 080677-EI and 090130, In re: Petition for increase in rates by Florida Power & Light Company and In re: 2009 depreciation and dismantlement study by Florida Power & Light Company; Order No. PSC-13-0023-S-EI, issued January 14, 2013, in Docket No. 120015-EI, In re: Petition for increase in rates by Florida Power & Light Company; PSC-10-0398-S-EI, issued June 18, 2010, in consolidated Docket Nos. 090079-EI, In re: Petition for increase in rates by Progress Energy Florida, Inc.; and 090144-EI, In re: Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc.; Docket No. 090145-EI, In re: Petition for expedited approval of the deferral of pension expenses, authorization to charge storm hardening expenses to the storm damage reserve, and variance from or waiver of Rule 25-6.0143(1)(c), (d), and (f), F.A.C., by Progress Energy Florida, Inc.; and Docket No. 100136-EI, In re: Petition for approval of an accounting order to record a depreciation expense credit, by Progress Energy Florida, Inc.; and Order No. PSC-05-0945-S-EI, issued September 28, 2005, in Docket No. 050078-EI, In re: Petition for rate increase by Progress Energy Florida, Inc.

³ Order No. PSC-13-0023-S-EI, at p. 7.

Section 120.57(4), Florida Statutes (F.S.), permits us to informally dispose of any proceeding by stipulation, agreed settlement, or consent order. Section 120.57(2), F.S., permits this Commission to proceed with hearings not involving disputed issues of material fact. Pursuant to Rule 28-106.302(2), Florida Administrative Code, at the hearing we took oral evidence or argument regarding FCG's and Intervenors' request for approval of the SSA.

The parties requested that the SSA be approved in its entirety and that we take final action no later than March 26, 2018. Attachment B contains the revised tariffs that reflect approved final rates and charges consistent with the SSA and are effective June 1, 2018. Through its witnesses, FCG stated that the SSA is the result of good faith efforts to address the issues in this proceeding in a manner that will provide regulatory certainty with regard to FCG's base rates and to avoid unnecessary expense and uncertainty associated with further litigation, including a full rate proceeding. In addition, this agreement authorizes FCG to increase its base rates and charges to generate an additional \$11,500,000 in revenues effective the first billing cycle of June 2018. It also authorizes a return on equity of 10.19 percent and a storm reserve with an annual accrual of \$57,500 and a target reserve of \$800,000. The SSA also captures projected tax savings of \$4,584,338, and this amount will be included as a reduction to the test year subject to certain specified conditions. The Agreement provides for a 4-year stay-out provision.

The SSA also authorizes FCG to construct a liquefied natural gas facility to increase capacity by serving as a peaking unit when needed. The utility agreed to return to this Commission to request permission to conduct any additional retail sales of LNG that fall outside of the intended use stated above.

Based on our review of the SSA, the exhibits entered into the record, the support of the parties, the testimony provided by FCG's witnesses, and the benefits to FCG's customers discussed above, we find that the SSA, taken as a whole, is in the public interest. Therefore, the SSA is hereby approved.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the Joint Motion to Approve Stipulation and Settlement Agreement between Florida City Gas, Office of Public Counsel, Federal Executive Agencies, dated March 12, 2018, Attachment A hereto, is approved. It is further

ORDERED that the tariffs in Attachment B are approved effective June 1, 2018. It is further

ORDERED that this docket shall be closed.

NOTICE OF COMMISSION WORKSHOP
DOCKET NO. 20170215-EU
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By DIRECTION of the Florida Public Service Commission this 20th day of April, 2018.



CARLOTTA S. STAUFFER
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399
(850) 413-6770
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Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

RD



FILED 3/12/2018
DOCUMENT NO. 02238-2018
FPSC - COMMISSION CLERK

Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

March 12, 2018

E-Portal

Ms. Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: DOCKET NO. 20170179-GU - Petition for rate increase and approval of depreciation study by Florida City Gas.

Dear Ms. Stauffer:

Attached for electronic filing, please find the Joint Motion of Florida City Gas, the Office of Public Counsel, and Federal Executive Agencies for Approval of Stipulation and Settlement, along with the referenced Stipulation and Settlement.

As always, please don't hesitate to let me know if you have any questions. Thank you for your assistance with this filing.

Kind regards,

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

cc:/ (Service List)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Re: Petition for rate increase and approval of
depreciation study by Florida City Gas

DOCKET NO. 20170179-GU

FILED: March 12, 2018

**JOINT MOTION OF FLORIDA CITY GAS, THE OFFICE OF PUBLIC COUNSEL,
AND FEDERAL EXECUTIVE AGENCIES FOR
APPROVAL OF STIPULATION AND SETTLEMENT**

Florida City Gas (“FCG” or “Company”), the Office of Public Counsel (“OPC”), and Federal Executive Agencies (“FEA”), (collectively, “Joint Movants”) by and through their undersigned attorneys, respectfully move the Florida Public Service Commission (“Commission” or “FPSC”) to approve the Stipulation and Settlement agreement (“2018 Agreement”) attached hereto as Attachment A, which the Joint Movants have entered into in order to resolve issues in this proceeding. In support hereof, the Joint Movants state as follows:

1. On October 23, 2017, FCG petitioned the Commission for approval to increase the Company’s rates and charges to the extent necessary to generate additional gross annual revenues in the amount of \$19.3 million and to approve the Company’s depreciation study.
2. Following the October 23, 2017, filing, OPC filed a notice of its intervention on October 24, 2017. Subsequently, FEA was authorized to intervene on January 22, 2018.
3. The Joint Movants, as well as Commission Staff, have engaged in extensive discovery in this proceeding leading up to the technical hearing now set to commence on March 26, 2018.

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4. In recent weeks, the Joint Movants have engaged in negotiations to resolve the issues in this docket and thereby avoid the need for any further expensive and time-consuming litigation before the Commission. These efforts have been successful and resulted in the 2018 Agreement attached hereto as Attachment A.

5. The 2018 Agreement is the result of good faith efforts to address the issues in this proceeding in a manner that will provide regulatory certainty with regard to FCG's rates and to avoid the unnecessary expense and uncertainty associated with further litigation, including a potential full rate proceeding. The 2018 Agreement results in rates and charges that are fair, just, and reasonable. Therefore, the Joint Movants submit the 2018 Agreement is in the public interest and respectfully request its approval as further described below.

6. The 2018 Agreement provides planning and rate certainty for a period through June 1, 2022, as the Parties agree they shall not seek an increase or reduction in base rates that would take effect before the end of the Minimum Term unless other terms of this 2018 Agreement allow, nor will FCG seek to implement interim rates with an effective date prior to June 1, 2022.

7. In furtherance of this Joint Motion and approval of the 2018 Agreement, the Joint Movants waive any right to seek reconsideration of, or otherwise appeal, any decision of the Commission approving, in its entirety, this 2018 Agreement.

8. The 2018 Agreement, among other things:

- (a) Authorizes FCG to increase its base rates and service charges ("New Rates") to generate an additional \$11,500,000 of annual revenues effective the first billing cycle of June 2018.
- (b) Authorizes a return on equity ("ROE") of 10.19%.

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- (c) Authorizes a 48% equity ratio for all regulatory purposes and 49.1% for earnings surveillance reports, as more specifically set forth in the 2018 Agreement.
- (d) Authorizes FCG to establish a storm reserve with an annual accrual of \$57,500 and a target reserve level of \$800,000.
- (e) Authorizes FCG to construct a liquefied natural gas facility.
- (f) The Company may continue to seek recovery of costs through recovery clauses, but cannot seek recovery of costs that the Company has traditionally and historically recovered through base rates, unless such costs are: (i) the direct and unavoidable result of new governmental impositions or requirements; or (ii) new or atypical costs that were unforeseeable and could not have been contemplated by the Joint Movants resulting from significantly changed industry-wide circumstances directly affecting the Company's operations.
- (g) The Joint Movants agree that the Company's projected tax savings from the Tax Cuts and Jobs Act of 2017 ("TCJA") is \$4,584.338 and this amount will be included as a reduction to the test year subject to certain specified conditions as specifically set forth in the 2018 Agreement.
- (h) The Joint Movants agree that the issue of the finalized amount of the protected deferred tax liability and the flow back period of the excess of protected deferred taxes shall be determined and trued-up either by submission of a later agreement or the initiation of a limited scope proceeding no later than July 1, 2018.

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- (i) The Joint Movants agree that the issue of the finalized amount of unprotected excess deferred taxes shall be determined and trued-up either by submission of a later agreement or the initiation of a limited scope proceeding no later than July 1, 2018. The Joint Movants agree the unprotected excess deferred taxes shall have a flow back period of five (5) years.

9. The Joint Movants represent that the 2018 Agreement provides an equitable and just balance of the positions of the parties on the issues in this proceeding. The Joint Movants submit approval of the 2018 Agreement as is in the best interests of both the Company and its customers, and therefore, respectfully request approval of same.

10. For the sake of efficiency, the Joint Movants request the Commission rule on this Joint Motion For Approval of Stipulation and Settlement during the period of March 26-30, 2018, the time that is presently scheduled for the technical hearing in this proceeding.

11. FCG commits to making experts available to the Commission to address questions, if any, regarding 2018 Agreement.

12. Commission approval of this Joint Motion is consistent with the Commission's long-standing policy to encourage settlements that provide benefits to the customers and avoid unnecessary additional litigation expense.

WHEREFORE, the Joint Movants respectfully request that the Commission approve the 2018 Agreement attached hereto as Attachment A.

Respectfully submitted this 12th day of March, 2018, by:

Docket No. 20170179-GU

/s/ Virginia Ponder
Virginia Ponder
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CERTIFICATE OF SERVICE
Docket No. 20170179-GU

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished
by electronic mail on this 12th day of March 2018, to the following:

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Docket No. 20170179-GU

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DOCKET NO. 20170179-GU

ATTACHMENT A

Stipulation and Settlement

Of

Florida City Gas, Office of Public Counsel
And the Federal Executive Agencies

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida City Gas. | DOCKET NO. 20170179-GU
DATED: March 12, 2018

STIPULATION AND SETTLEMENT

WHEREAS, Florida City Gas (“FCG” or “Company”), the Office of Public Counsel (“OPC”) and the Federal Executive Agencies (“FEA”) have signed this Stipulation and Settlement (“2018 Agreement”); and

WHEREAS, unless the context clearly intends otherwise, the term “Party” or “Parties” shall mean a signatory or signatories to this 2018 Agreement; and

WHEREAS, on October 23, 2017, FCG petitioned the Florida Public Service Commission (“the Commission”) for a rate increase to generate additional gross annual revenues in the amount of \$19.3 million, with the effective date of such rate increase to be August 1, 2018; and

WHEREAS, FCG last filed a petition for a rate increase in 2003; and

WHEREAS, the Parties and Commission Staff have filed testimony and exhibits and have conducted extensive discovery in this proceeding; and

WHEREAS, the Parties have endeavored in good faith to resolve the issues in this docket in order to minimize the rate impact to FCG customers while providing regulatory certainty to FCG and avoiding the uncertainty associated with further litigation; and

WHEREAS, the Parties recognize and acknowledge the federal Tax Cuts and Jobs Act (Pub. Law 115-97) (herein “TCJA”) has an impact on the Company’s revenue requirement in the projected test year utilized by the Company in this proceeding;

WHEREAS, the legal system, as well as the Commission, favors settlement of disputes, for a variety of reasons, including that they can be in the public interest; and

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WHEREAS, the Parties to this 2018 Agreement, individually and collectively, agree that this 2018 Agreement, taken as a whole, should be found to be in the public interest; and

WHEREAS, the Parties have entered into this 2018 Agreement in compromise of positions taken in accord with their rights and interests under Chapters 350, 366 and 120, Florida Statutes, as applicable, and as part of a negotiated exchange of consideration among the Parties to this 2018 Agreement, each Party has agreed to concessions to the others with the expectation, intent, and understanding such that all provisions of this 2018 Agreement, upon approval by the Commission, will be enforced by the Commission as to all matters addressed herein with respect to all Parties; and

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants set forth herein, which the Parties agree constitute good and valuable consideration, the Parties hereby stipulate and agree as follows:

I. Term

a. This 2018 Agreement will take effect upon Commission approval (“Effective Date”) and shall be implemented on the date of the meter reading for the first billing cycle of June 2018 (“Implementation Date”) and continue at least until the last billing cycle of May 2022. The base rates, charges and related tariff sheet terms and conditions established as a result of this 2018 Agreement will continue beyond June 2022, except as otherwise contemplated herein, unless and until changed by Commission Order. The period from the Implementation Date through the last billing cycle in May 2022 may be referred to herein as the “Minimum Term”.

b. The Parties agree that the Parties shall not seek an increase or reduction in base rates that would take effect before the end of the Minimum Term unless other terms of this 2018 Agreement allow, nor will FCG seek to implement interim rates with an effective date prior to June 1, 2022.

c. The parties reserve all rights, unless such rights are expressly waived or released, under the terms of this 2018 Agreement.

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II. Federal Income Tax Reform

a. In calculating the rates consistent with this 2018 Agreement, which are attached and incorporated herein as Exhibit A, the Company has incorporated known and measurable impacts of the TCJA on its Florida jurisdictional net operating income, rate base and capital structure for the 2018 Projected Test Year. These known and measurable impacts include the change in the federal income tax rate from 35% to 21%, and the quantification of excess deferred income taxes ("EDIT") and corresponding amortization and the elimination of bonus depreciation.

b. The Parties agree that the Company's projected quantified tax savings arising from the Act is \$4,584,338. This amount will be included as a reduction to the test year, subject to the conditions set forth in subsections II.c, II.d, and II.e below.

c. Deferred Taxes:

1) Protected: Additional work is required to determine the finalized amount of the protected deferred tax liability and the flow back period of the excess under principles of normalization. The Parties agree this issue – the determination of the amount and flow back period of protected excess deferred taxes - shall be determined and trued-up either by submission of a later agreement to the Commission for its review and approval or by the initiation of a limited scope proceeding no later than July 1, 2018.

2) Unprotected: Additional work is required to determine the finalized amount of the unprotected excess deferred taxes. The Parties agree that the determination of the amount of unprotected excess deferred taxes shall be determined and trued-up either by submission of a later agreement to the Commission for its review and approval or by the initiation of a limited scope proceeding no later than July 1, 2018. The Parties further agree that the unprotected excess deferred taxes shall have a flow back period of 5 years.

d. Interim Rates: The Parties agree that the interim refund calculation methodology of the Commission will be applied when the new rates go into effect on June 1, 2018. This will allow the new tax rate to be taken into account in one, simple calculation in order to

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determine whether any refund of interim rates is required. Within 60 days of the implementation of this 2018 Agreement, FCG shall prepare and submit to all signatories and the Commission its calculation to determine whether an interim refund is appropriate for the time period that interim rates were in effect.

- e. SAFE Adjustment: FCG shall use a 21% federal tax rate effective January 1, 2018 through the date new rates are implemented when determining the earned revenue requirement under the SAFE program. FCG will include a reconciliation of the SAFE surcharge recoveries to the SAFE earned revenue requirement for the period January 1, 2018 through the date new rates are implemented when FCG makes its next SAFE filing on September 1, 2018. Any over/under recoveries resulting from this reconciliation will be included in FCG's new SAFE surcharge effective January 1, 2019.

III. Revenue Requirement

a. Upon the Implementation Date and effective with the date of the first meter reading for the first billing cycle of June 2018, FCG shall be authorized to increase its base rates and service charges ("New Rates") to generate an additional \$11.5 million of annual revenues, inclusive of the transfer of the SAFE revenues to base rates, based on the projected test year December 2018 billing determinants reflected in the Minimum Filing Requirements ("MFRs") filed with the Company's Petition in this docket. The Parties further agree that the Company shall be allowed to increase its base rates and charges in an amount sufficient to recover the additional revenue requirement of \$3.8 million on the completed liquefied natural gas ("LNG") facility described in Section IV of this 2018 Agreement by the end of 2019, or upon the in-service date of the LNG facility, whichever is later. To accomplish this increase, it is the Parties' intent that the revenue increase be accomplished in two step increases: (i) \$2.5 million on June 1, 2019, or the in-service date of the LNG facility, whichever is later; and (ii) \$1.3 million on December 1, 2019. If the in-service date of the LNG facility is after December 1, 2019, the Company shall be allowed to implement an increase in rates and charges sufficient to recover the remaining revenue requirement of \$3.8 million upon the in-service date of the LNG facility.

b. The base rates, charges, and related tariff sheet terms and conditions set in accordance with this Agreement shall not be changed during the Minimum Term except as

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otherwise permitted or provided for in this 2018 Agreement, and shall continue in effect until next reset by the Commission.

IV. LNG Facility

In its October 23, 2017, petition, FCG sought approval to construct an LNG Facility to address the Company's capacity concerns. The Parties agree that FCG shall be authorized to construct a LNG Facility as described in the testimonies of FCG witnesses Gregory Becker and Stephen Wassell capable of providing an additional 10,000 Dth/d of capacity and which would include the following items discussed in those testimonies: (i) truck loading facilities; (ii) three storage tanks holding a total of 270,000 gallons of LNG; (iii) vaporization equipment; and (iv) other related specifications.

V. Return on Equity and Equity Ratio

a. For purposes of this 2018 Agreement, the phrase "authorized ROE" shall mean the midpoint authorized return on common equity ("ROE") and the phrase "authorized ROE range" shall mean the range that starts at 100 basis points below the midpoint and extends to 100 basis points above the midpoint as determined in this Agreement. Consistent with this understanding, FCG's authorized ROE shall be within a range of 9.19% to 11.19%, with a midpoint of 10.19%. The Parties agree that FCG shall use a capital structure with a 48% equity ratio for all regulatory purposes, including calculation of the revenue requirements for capital investments recovered through the SAFE program surcharge. For purposes of earnings surveillance reporting, FCG shall be deemed to have an equity ratio not greater than 49.1%. The Parties recognize that FCG's actual equity ratio may vary to some degree from the maximum surveillance reporting equity ratio from month to month and that such normal variations shall not be cause for a deviation from the deemed equity ratio for regulatory purposes set forth in this paragraph.

b. Customer deposits, investment tax credits, and deferred income taxes shall be the balances recorded on FCG's books.

c. The authorized ROE and authorized ROE ranges shall continue in effect until the return on equity is next reset by the Commission.

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VI. Other Cost Recovery

Nothing in this 2018 Agreement shall preclude the Company from requesting the Commission to approve the recovery of costs that are: (a) of a type which traditionally or historically would be, have been, or are presently recovered through cost recovery clauses or surcharges, or (b) incremental costs not currently recovered in base rates which the Legislature expressly requires shall be clause recoverable subsequent to the approval of this 2018 Agreement. It is the intent of the Parties that the Company shall not seek to recover, nor shall the Company be allowed to recover, through any cost recovery clause or charge, or through the functional equivalent of such cost recovery clauses and charges, costs of any type or category that have historically or traditionally been recovered in base rates, unless such costs are: (i) the direct and unavoidable result of new governmental impositions or requirements; or (ii) new or atypical costs that were unforeseeable and could not have been contemplated by the Parties resulting from significantly changed industry-wide circumstances directly affecting the Company's operations. As a part of the base rate freeze agreed to herein, the Company will not seek Commission approval to defer for later recovery in rates, any costs incurred or reasonably expected to be incurred from the Effective Date through and including May 31, 2022, which are of the type which historically or traditionally have been or would be recovered in base rates, unless such deferral and subsequent recovery is expressly authorized herein or otherwise agreed to by each of the Parties. The Parties are not precluded from participating in any proceedings pursuant to this Section VI, nor is any Party precluded from raising any issues pertinent to any such proceedings.

VII. Earnings

a. Notwithstanding Section V hereof, the Parties agree that, in the event that the Company's earned return on common equity falls below 9.19% during the Minimum Term on a FCG earnings surveillance report stated on a thirteen-month average actual Commission-adjusted basis, the Company may file a Petition for Rate Increase with the Commission either as a general proceeding under Section 366.06 and 366.07, Florida Statutes, and/or as a limited proceeding under Section 366.076, Florida Statutes. Nothing herein shall be construed as an agreement by the OPC or FEA that a limited proceeding would be appropriate, and FCG acknowledges and

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agrees that the OPC and FEA reserve and retain all rights to challenge the propriety of any limited proceeding or to assert that any request for base rate changes should be properly addressed through a general rate case, as well as challenge any substantive proposals to change the Company's rates in any such future proceeding. Throughout this Agreement, "actual Commission adjusted basis" and "actual adjusted earned return" shall mean results reflecting all adjustments to FCG's books required by the Commission by rule or order. FCG acknowledges that the OPC and FEA shall be entitled to participate and oppose any request initiated by FCG to increase its rates.

b. Likewise, the Parties agree that if the Company's earned return on common equity exceeds 11.19% on a FCG earning surveillance report on a thirteen-month average actual Commission-adjusted basis, OPC or FEA may file a petition with the Commission seeking a review of the Company's rates. In any case initiated by the OPC or FEA, all Parties will have full rights conferred by law.

VIII. Tariffs

a. The Company shall be allowed to implement the tariff changes reflected in its October 23, 2017, filing, regarding Deposits to Guarantee Payment of Bills, Metering, Piping and Appliances, Right to Suspend or Discontinue Service to a Customer, Extension of Facilities, Force Majeure, Gas Curtailment Plan, and Transportation – Special Conditions, as further outlined in Section XI hereof, and all conforming tariff changes associated therewith, including corrections identified in the Company's revised tariff pages filed on March 9, 2018.

b. The Company shall be allowed to implement the customer service charges, as well as all conforming tariff changes identified in Exhibit A to this 2018 Agreement.

c. Nothing in this 2018 Agreement shall preclude FCG from filing, and the Commission from approving, any new or revised tariff provisions or rate schedules requested by FCG, provided that any such tariff request does not increase any existing base rate component of a tariff or rate schedule, or any other charge imposed on customers during the Minimum Term unless the application of such new or revised tariff, rate schedule, or charge is optional to FCG's customers.

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IX. Rate Case Expense

FCG will be entitled to establish a regulatory asset for the deferral of all costs incurred with the actual filing, discovery, and all other activities associated with the conduct of this base rate proceeding, Docket No. 20170179-GU. The annual amortization of the costs in this regulatory asset (1) shall not be less than \$150,000 and (2) shall not be required to begin sooner than June 1, 2018. The Company shall be authorized to amortize additional amounts from time to time at its sole discretion. In any event, the entire amount shall either be fully amortized or deemed recovered for purposes of prospective changes to FCG's base rates by May 31, 2022.

X. Depreciation Study

The Parties agree to an effective date of new depreciation rates of January 1, 2018, which includes the effect of a full year of depreciation rate change. The Parties also agree that FCG witness Watson's proposed lives on all accounts should be utilized, with the exception of the lives stated for Account 380.2 Plastic Services, Account 382 Meter Installations, and Account 385, Industrial M&R Equipment for which the service lives proposed by OPC witness Garrett shall be utilized. Additionally, the Parties agree with FCG's proposed negative 100 percent net salvage. The Parties agree to the new depreciation rates as described in Exhibit C to this 2018 Agreement.

XI. Transportation Tariff

a. The Parties agree that FCG shall be authorized to implement revisions to its transportation service tariff consistent with the proposal set forth in its October 23, 2017, filing, which will allow it to expand the allocation of its capacity costs to include an amount to be allocated to Third Party Shippers who serve transportation customers on the Company's system.

b. The Parties acknowledge and agree that, pursuant to the Company's transportation tariff revisions, the full 20,000 Dth/d of additional capacity purchased from Florida Gas Transmission ("FGT"), as described in FCG Witness Gregory Becker's testimony, will be released to the Third Party Shippers on FCG's system, whereupon the Third Party Shippers will be responsible for the payments associated with such additional capacity, such that

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Stipulation and Settlement

FCG customers subject to the Purchased Gas Adjustment will see no cost increase associated with FCG's purchase of this additional capacity from FGT.

c. The Parties also acknowledge and agree that, in accordance with the Company's transportation tariff revisions, in the event that a transportation service customer asks to be transferred to sales service with FCG, the customer's Third Party Shipper shall be required to return to the Company the capacity released by FCG to the Third Party Shipper that is associated with the customer returning to sales service. Likewise, if a FCG customer subject to the Purchased Gas Adjustment asks to be transferred to transportation service, the capacity associated with that customer shall be excluded from FCG's Purchased Gas Adjustment at the time of transition.

XII. Storm Reserve

a. The Parties agree that FCG shall be authorized to establish a storm reserve and accrue \$57,500 annually to begin establishing the reserve. The target for the storm damage reserve is set at \$800,000. In the event storms or other significant disasters do not occur in the future and the storm damage reserve continues to increase such that it exceeds \$800,000, the Parties agree that the storm reserve accrual should be revisited at that time, either by the Commission or upon petition by OPC or FEA, to determine if FCG should stop accruing the annual expense until additional storm-related costs are incurred and applied against the reserve to decrease the balance to \$800,000.

b. The Parties expressly agree that any proceeding to recover costs associated with any storm shall not be a vehicle for a "rate case" type inquiry concerning the expenses, investment, or financial results of operations of FCG and shall not apply any form of earnings test or measure or consider previous or current base rate earnings. Such issues may be fully addressed in any subsequent FCG base rate case.

c. Nothing in this 2018 Agreement shall preclude FCG from petitioning the Commission to seek recovery of costs associated with any tropical systems named by the National Hurricane Center or its successor without the application of any form of earnings test or measure and irrespective of previous or current base rate earnings. The Parties agree that recovery of storm

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Stipulation and Settlement

costs from customers will begin, on an interim basis (subject to refund following a hearing or a full opportunity for a formal proceeding), sixty days following the filing of a cost recovery petition and tariff with the Commission and will be based on a 12-month recovery period if the storm costs do not exceed \$1 million. In the event the Company's reasonable and prudent storm costs exceed that level, any additional costs in excess of \$1 million shall be recovered in a subsequent year or years as determined by the Commission, after hearing or after the opportunity for a formal proceeding has been afforded to all substantially affected persons or parties. All storm related costs shall be calculated and disposed of consistent with the Commission's electric Rule 25-6.0143, F.A.C., and shall be limited to (i) costs resulting from a tropical system named by the National Hurricane Center or its successor, (ii) the estimate of incremental storm restoration costs above the level of storm reserve prior to the storm, and (iii) the replenishment of the storm reserve to the level that existed prior to the named storm which caused FCG to petition the Commission for recovery under this Section XII. The Parties to this 2018 Agreement are not precluded from participating in any such proceedings and opposing the amount of FCG's claimed costs (for example, and without limitation, on grounds that such claimed costs were not reasonable or were not prudently incurred) or whether the proposed recovery is consistent with this Section XII, but not the mechanism agreed to herein.

d. Consistent with the Bill Impact provision approved in Docket No. 20150116-GU and applicable to the Company's SAFE surcharge, the Parties agree that a monthly \$.75-per-residential-bill cap and a monthly \$2.50-per-non-residential-bill cap shall apply in aggregate for a calendar year; provided, however, that FCG may petition the Commission to allow FCG to increase the initial 12-month recovery at rates greater than the monthly \$.75 per-residential-bill cap and the monthly \$2.50 per-non-residential-bill cap, or for a period longer than 12 months, if FCG incurs in excess of \$1 million of storm recovery costs that qualify for recovery in a given calendar year, inclusive of the amount needed to replenish the storm reserve to the level that existed prior to the named storm which caused FCG to petition the Commission for recovery under this Section XII. All Consumer Parties reserve their right to oppose such a petition.

e. The provisions of this Section XII shall remain in effect during the Term except as otherwise permitted or provided for in this 2018 Agreement and shall continue in effect until the Company's base rates are next reset by the Commission. For clarity, this means that if this 2018

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Stipulation and Settlement

Agreement is terminated pursuant to Section VII hereof, the Company's rights regarding storm cost recovery under this 2018 Agreement are terminated at the same time, except that any Commission-approved surcharge then in effect shall remain in effect until the costs subject to that surcharge are fully recovered. A storm surcharge in effect without approval of the Commission shall be terminated at the time this 2018 Agreement is terminated pursuant to Section VII hereof.

XIII. Rate Design

The total base rate increase, as well as the subsequent step increases, as set forth in Section III, shall be applied to the Company's rate classes as proposed in its October 23, 2017, filing, utilizing the rate design reflected in Exhibit B to this 2018 Settlement, which is attached and incorporated herein by reference. Such rate design reflects the Company's rate design as set forth in its October 23, 2017 filing, modified as it relates to the non-residential rate classes. OPC takes no position on this Section XIII.

XIV. Elderly Energy Assistance Fund

FCG shall be authorized to establish an Elderly Energy Assistance and Community Development Assistance Fund in the amount of \$150,000; however, such fund shall be funded solely with shareholder dollars and in no event shall such funds come from customer rates.

XV. Disputes

Should any disagreement or any differing interpretation of any provision hereof arise, the Parties agree to meet and confer in a good-faith effort to resolve the dispute. To the extent that the Parties are unable to resolve any such dispute, the matter may be submitted to the Commission for resolution.

XVI. Commission Approval

a. The provisions of this 2018 Agreement are contingent upon Commission approval of this 2018 Agreement in its entirety without modification. The Parties further agree that they believe the 2018 Agreement is in the public interest, that they will support this 2018 Agreement and will not request or support any order, relief, outcome, or result in conflict with the terms of

Docket No. 20170179-GU
Stipulation and Settlement

this 2018 Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this 2018 Agreement or the subject matter hereof.

b. No Party will assert in any proceeding before the Commission that this 2018 Agreement or any of the terms in this 2018 Agreement shall have any precedential value. The Parties' agreement to the terms in this 2018 Agreement shall be without prejudice to any Party's ability to advocate a different position in future proceedings not involving this 2018 Agreement. The Parties further expressly agree that no individual provision, by itself, necessarily represents a position of any Party in any future proceeding, and the Parties further agree that no Party shall assert or represent in any future proceeding in any forum that another Party endorses any specific provision of this 2018 Agreement by virtue of that Party's signature on, or participation in, this 2018 Agreement. It is the intent of the Parties to this 2018 Agreement that the Commission's approval of all the terms and provisions of this 2018 Agreement is an express recognition that no individual term or provision, by itself, necessarily represents a position, in isolation, of any Party or that a Party to this 2018 Agreement endorses a specific provision, in isolation, of this 2018 Agreement by virtue of that Party's signature on, or participation in, this 2018 Agreement.

c. The Parties agree the following documents on file in this proceeding will be available for the Commission during its consideration of this Agreement: the Company's Petition, the MFRs, including revised MFRs submitted in conjunction with this 2018 Agreement reflecting the impact of the TCJA, the prefiled testimony and exhibits of all witnesses, and this agreement;

d. Upon approval of this 2018 Agreement by the Commission, the Parties agree such documents may become a part of the record as if admitted into evidence at final hearing at the Commission's discretion; and

e. Commission decision approving this 2018 Agreement may be issued as a final order.

f. The Parties agree that there is good cause to expedite approval of this 2018 Agreement and respectfully request that the Commission consider this 2018 Agreement during

Docket No. 20170179-GU
Stipulation and Settlement

the previously scheduled hearing dates established for the week of March 26, 2018. The Parties agree that approval of the Agreement will avoid additional litigation costs for all Parties. The Parties agree to waive:

- i. All notice requirements for a hearing as set forth in Section 120.569(2)(b), Florida Statutes, or other applicable law;
 - ii. Their right to require a hearing on the merits;
 - iii. Their respective rights to seek reconsideration of, or to appeal, any Final Order that approves this Agreement in its entirety without change; and
 - iv. Their respective right to judicial review of any such final agency action approving this Agreement afforded by Section 120.68, Florida Statutes.
- g. The Parties further agree they will support this 2018 Agreement and affirmatively assert that this 2018 Agreement is in the public interest and should be approved. The Parties likewise agree and acknowledge that:
- i. The revenue increase and resulting rates and charges developed from and in accordance with this Agreement are fair, just and reasonable; and
 - ii. Approval of this 2018 Agreement promotes planning and regulatory certainty for both FCG and its customers.

XVII. New Rates

a. The New Rates, which are attached and incorporated herein as Exhibit A, reflecting the June 1, 2018 Effective Date, shall be designed to accurately reflect the terms as presented in this 2018 Agreement. In addition, the New Rates presented in Exhibit A shall be designed in accordance with methodology of the Cost of Service and Rate Design submitted by FCG in the Minimum Filing Requirements (“MFRs”) filed with the Company’s Petition in this docket, as modified by the rate design attached and incorporated herein as Exhibit B. OPC takes no position with regard to the design of the rates reflected therein.

Docket No. 20170179-GU
Stipulation and Settlement

b. Within 30 days of the Commission's approval of this 2018 Agreement, FCG shall file tariffs consistent with the terms of the 2018 Agreement, which shall become effective on June 1, 2018.

XVIII. Execution

This 2018 Agreement is dated as of March 12, 2018. It may be executed in one (1) or more counterparts, all of which will be considered one and the same Agreement and each of which will be deemed an original.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this 2018 Agreement by their signature(s).

Dated this 12th day of March, 2018.

Florida City Gas

By: 

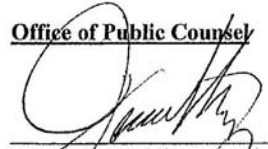
Carolyn Bermudez
Vice-President and General Manager, Florida City Gas

Signature Page to Stipulation and Settlement Agreement in Docket No. 20170179-GU

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this 2018 Agreement by their signature(s).

Dated this th12 day of March, 2018.

Office of Public Counsel



J. R. Kelly, Public Counsel
Virginia Ponder
Patricia A. Christensen
Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, Florida 32399-1400

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this 2018 Agreement by their signature(s).

Dated this 12th day of March 2018.

Federal Executive Agencies

/s/Thomas A. Jernigan
Thomas A. "Drew" Jernigan, USAF
Litigation Attorney, GS-14, AFCEC/JA -
Utility Law Field Support Center
139 Barnes Drive, Suite 1
Tyndall AFB FL 32403-5317

Signature Page to Stipulation and Settlement Agreement in Docket No. 20170179-GU

EXHIBIT A

DOCKET No. 20170179-GU

Rate Class	PRESENT RATES			INTERIM RATES		PROPOSED SETTLEMENT RATES			
	Customer Charge	Distr. Charge/Therm		Customer Charge	Distr. Charge/Therm	New Rate Class/Residential (RS) and General Service (GS)	Customer Charge	Distr. Charge/Therm	
GS-1	\$8.00	\$0.56213		No change	\$0.74751	RS-1	\$12.00	\$0.47322	
GS-100	\$9.50	\$0.55248		No change	\$0.65758	RS-100	\$15.00	\$0.41137	
GS-220	\$11.00	\$0.49531		No change	\$0.60246	RS-100	\$15.00	\$0.41137	
GS-600	\$12.00	\$0.43663		No change	\$0.49869	RS-600	\$20.00	\$0.53133	
GS-1.2K	\$15.00	\$0.31715		No change	\$0.35507	RS-600	\$20.00	\$0.53133	
Gas Light	\$0.00	\$0.59535		No change	\$0.65605	Gas Light	\$0.00	No Change	
GS-1	\$8.00	\$0.56213		No change	\$0.74751	GS-1	\$25.00	\$0.37923	
GS-100	\$9.50	\$0.52248		No change	\$0.65758	GS-1	\$25.00	\$0.37923	
GS-220	\$11.00	\$0.49531		No change	\$0.60246	GS-1	\$25.00	\$0.37923	
GS-600	\$12.00	\$0.43663		No change	\$0.49869	GS-1	\$25.00	\$0.37923	
GS-1.2K	\$15.00	\$0.31715		No change	\$0.35507	GS-1	\$25.00	\$0.37923	
GS-6K	\$30.00	\$0.27487		No change	\$0.30647	GS-6K	\$35.00	\$0.34153	
GS-25K	\$80.00	\$0.27618		No change	\$0.30740	GS-25K	\$150.00	\$0.32696	
GS-60K	\$150.00	\$0.27477		No change	\$0.30449	GS-25k	\$150.00	\$0.32696	
NGV	\$15.00	\$0.23232		No change	No change	NGV	\$25.00	No Change	
RSG	\$16.81	\$0.000/Therm (up to 14 therms)	\$0.52248 /per therm (over 14)			RSG	No change	No change	No change

EXHIBIT A

DOCKET No. 20170179-GU

Rate Class	PRESENT RATES			INTERIM RATES		PROPOSED SETTLEMENT RATES				
	Customer Charge	Distr. Charge/Therm		Customer Charge	Distr. Charge/Therm		New Rate Class/Residential (RS) and General Service (GS)	Customer Charge	Distr. Charge/Therm	
		Distribution Charge/Therm	Demand Charge/Therm		Distribution Charge/Therm	Demand Charge/Therm			Distrib. Charge/Therm	Demand Charge/Therm
GS-120k	\$250.00	\$0.18084	\$0.289		\$0.20277	No change	GS-120K	\$300.00	\$0.19499	\$0.575
GS-250K	\$300.00	\$0.17191	\$0.289		\$0.19261	No change	GS-120K	\$300.00	\$0.19499	\$0.575
GS-1250K	\$500.00	\$0.12225	\$0.289		\$0.13732	No change	GS-1250K	\$500.00	\$0.09453	\$0.575
GS-11M	N/A	N/A	N/A				GS-11 M	\$1,000.00	\$0.08000	\$0.575
GS-25M	N/A	N/A	N/A				GS-25	\$2,000.00	\$0.04000	\$0.575
TPS Shippers	\$400.00	\$5.92/customer					TPS (Shippers)	\$400.00	\$6.07/customer	
Connect Charge (Residential)	\$50.00			\$50.00				\$80.00		
Connect Charge (Non-residential)	\$110.00			\$110.00				\$150.00		
Connect Charge (Residential – Outside regular business hours)	\$50.00			\$50.00				\$100.00		
Connect Charge (Non-residential-outside regular business)	\$110.00			\$110.00				\$200.00		

EXHIBIT A

DOCKET No. 20170179-GU

Rate Class	----- PRESENT RATES -----		----- INTERIM RATES -----		----- PROPOSED SETTLEMENT RATES -----		
	Customer Charge	Distr. Charge/Therm	Customer Charge	Distr. Charge/Therm	New Rate Class/Residential (RS) and General Service (GS)	Customer Charge	Distr. Charge/Therm
hours)							
Reconnection Charge (residential)	\$37.00		\$37.00			\$40.00	
Reconnection (Residential - outside regular business hours)	\$37.00		\$37.00			\$80.00	
Reconnection (Non residential - outside regular business hours)						\$50.00	
Reconnection (Non residential - outside regular business hours)	\$80.00		\$80.00			\$100.00	
Returned Check Charge	\$25.00 or 5%, whichever is greater					Additional service charge of \$25 if the face value does not exceed \$50, \$30 if the face value exceeds \$50 but does not	

EXHIBIT A

DOCKET No. 20170179-GU

Rate Class	----- PRESENT RATES -----		----- INTERIM RATES -----		----- PROPOSED SETTLEMENT RATES -----		
	Customer Charge	Distr. Charge/Therm	Customer Charge	Distr. Charge/Therm	New Rate Class/Residential (RS) and General Service (GS)	Customer Charge	Distr. Charge/Therm
						exceed \$300, \$40 if the face value exceeds \$300, or 5 percent of the face amount of the dishonored instrument, whichever is greater.	
Failed Trip Charge	\$0					\$20	
Late Payment Charge	1.5% or \$5.00					1.5% or \$5.00 whichever is greater. Late Payment Charge applied to the accounts of governmental entities shall be at a rate no greater than allowed by applicable law.	
Change of Account	\$20.00		\$20.00			\$20.00	

EXHIBIT A

DOCKET No. 20170179-GU

Rate Class	PRESENT RATES		INTERIM RATES		PROPOSED SETTLEMENT RATES		
	Customer Charge	Distr. Charge/Therm	Customer Charge	Distr. Charge/Therm	New Rate Class/Residential (RS) and General Service (GS)	Customer Charge	Distr. Charge/Therm
Bill Collection in lieu of disconnection	\$20.00		\$20.00			\$25.00	
Bill Collection in lieu of disconnection (outside normal business hours)						\$32.00	
Temporary Disconnection	\$25.00		\$25.00			\$35.00	
Temporary Disconnect (Outside regular business hours)	\$25.00		\$25.00			\$45.00	
Meter Read Outside Normal Schedule						\$15.00	
Meter Read Outside Normal Schedule (Outside Normal Business Hours)						\$22.00	

FLORIDA CITY GAS
 Rate Design Revenue Comparisons

EXHIBIT B

Docket No. 20170179-GU
 Page 1 of 1

Class	Revenue from Base Rates									
	Original Filed				Adjusted for			3-08-2018		
	Current Rates	Proposal	Increase	Pct. Increase	Tax Law Changes	Increase	Pct. Increase	Settlement Proposal	Increase	Pct. Increase
RS-1	\$ 6,444,054	\$ 7,210,626	\$ 766,572	11.9%	\$ 7,089,561	\$ 645,507	10.0%	\$ 6,984,757	\$ 540,703	8.4%
RS-100	\$ 17,348,299	\$ 18,807,784	\$ 1,459,484	8.4%	\$ 18,572,299	\$ 1,224,000	7.1%	\$ 18,572,299	\$ 1,224,000	7.1%
RS-600	\$ 671,130	\$ 550,722	\$ (120,408)	-17.9%	\$ 571,948	\$ (99,183)	-14.8%	\$ 671,130	\$ -	0.0%
GS-1	\$ 5,313,299	\$ 7,041,468	\$ 1,728,169	32.5%	\$ 6,719,445	\$ 1,406,146	26.5%	\$ 6,457,906	\$ 1,144,607	21.5%
GS-6k	\$ 8,996,894	\$ 11,981,069	\$ 2,984,175	33.2%	\$ 11,402,309	\$ 2,405,415	26.7%	\$ 10,935,033	\$ 1,938,139	21.5%
GS-25k	\$ 5,398,680	\$ 7,088,431	\$ 1,689,750	31.3%	\$ 6,757,391	\$ 1,358,710	25.2%	\$ 6,561,681	\$ 1,163,001	21.5%
GS-120k	\$ 6,833,871	\$ 12,514,667	\$ 5,680,795	83.1%	\$ 10,969,033	\$ 4,135,162	60.5%	\$ 8,306,045	\$ 1,472,174	21.5%
GS-1250k	\$ 2,386,020	\$ 3,932,041	\$ 1,546,021	64.8%	\$ 3,619,212	\$ 1,233,192	51.7%	\$ 2,900,024	\$ 514,004	21.5%
GS-11M										
GS-25M										
GAS LIGHTING	\$ 20,967	\$ 74,105	\$ 53,139	253.4%	\$ 15,345	\$ (5,622)	-26.8%	\$ 20,967	\$ -	0.0%
NGV										
Contract Demand	\$ 171,598	\$ 171,598	\$ -	0.0%	\$ 171,598	\$ -	0.0%	\$ 171,598	\$ -	0.0%
TPS	\$ 262,518	\$ 266,633	\$ 4,115	1.6%	\$ 265,891	\$ 3,373	1.3%	\$ 265,891	\$ 3,373	1.3%
Total All Classes	\$ 53,847,331	\$ 69,639,143	\$ 15,791,812	29.3%	\$ 66,154,031	\$ 12,306,700	22.9%	\$ 61,847,331	\$ 8,000,000	14.9%
Total Residential	\$ 24,463,483	\$ 26,569,131	\$ 2,105,648	8.6%	\$ 26,233,807	\$ 1,770,324	7.2%	\$ 26,228,186	\$ 1,764,702	7.2%
Total Commercial and Industrial	\$ 28,928,765	\$ 42,557,676	\$ 13,628,910	47.1%	\$ 39,467,390	\$ 10,538,625	36.4%	\$ 35,160,690	\$ 6,231,925	21.5%
GS- 1 through 25K	\$ 19,708,874	\$ 26,110,968	\$ 6,402,095	32.5%	\$ 24,879,145	\$ 5,170,272	26.2%	\$ 23,954,621	\$ 4,245,747	21.5%
GS-120k	\$ 6,833,871	\$ 12,514,667	\$ 5,680,795	83.1%	\$ 10,969,033	\$ 4,135,162	60.5%	\$ 8,306,045	\$ 1,472,174	21.5%
GS-1250k	\$ 2,386,020	\$ 3,932,041	\$ 1,546,021	64.8%	\$ 3,619,212	\$ 1,233,192	51.7%	\$ 2,900,024	\$ 514,004	21.5%

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
 COMPARISON OF DEPRECIATION ACCRUAL RATES with OPC Settlement
 Docket No. 20170179-GU: DEPRECIATION STUDY AT JULY 31, 2018

EXHIBIT C

Page 1 of 2

Account	Description	Plant In Service 7/31/2018	Existing Accrual		Proposed Accrual		Difference
			Rate	Amount	Rate	Amount	
STORAGE PLANT							
364.00	LNG Plant	-	New	0.00	2.00%	-	-
DISTRIBUTION PLANT							
375.00	Structures & Improvements	-	2.80%	-	3.10%	-	-
376.10	Mains, Steel	109,201,912.12	3.00%	3,276,057.36	2.50%	2,730,047.80	(546,009.56)
376.20	Mains, Plastic	150,016,422.85	3.10%	4,650,509.11	2.50%	3,750,410.57	(900,098.54)
378.00	M&R Station Equipment - General	3,009,723.14	3.30%	99,320.86	3.50%	105,340.31	6,019.45
379.00	M&R Station Equipment - City Gate	10,001,910.51	3.30%	330,063.05	2.70%	270,051.58	(60,011.46)
380.10	Services, Steel	14,597,871.55	6.50%	948,861.65	2.70%	394,142.53	(554,719.12)
380.20	Services, Plastic	61,702,824.15	4.10%	2,529,815.79	2.54%	1,570,251.30	(959,564.49)
381.00	Meters	17,980,577.91	4.90%	881,048.32	6.10%	1,096,815.25	215,766.93
381.10	Meters - ERTs	1,563,534.26	4.90%	76,613.18	6.10%	95,375.59	18,762.41
382.00	Meter Installations	7,163,196.41	4.50%	322,343.84	3.57%	255,843.65	(66,500.19)
382.10	Meter Install - ERTs	4,694,672.47	6.70%	314,543.06	3.10%	145,534.85	(169,008.21)
383.00	House Regulators	5,883,812.60	4.90%	288,306.82	3.00%	176,514.38	(111,792.44)
384.00	House Regulator Installations	2,308,976.45	3.10%	71,578.27	3.20%	73,887.25	2,308.98
385.00	Industrial M&R Station Equipment	3,045,477.79	3.30%	100,500.77	1.48%	45,185.22	(55,315.55)
387.00	Other Equipment	836,930.34	3.30%	27,618.70	3.00%	25,107.91	(2,510.79)
	Total Distribution	392,007,842.55	3.55%	13,917,180.77	2.74%	10,734,508.18	(3,182,672.59)
GENERAL PLANT							
390.00	Structures & Improvements	8,410,477.58	2.60%	218,672.42	2.50%	210,261.94	(8,410.48)
391.00	Office Furniture	635,483.69	7.70%	48,932.24	6.70%	42,577.41	(6,354.84)
391.10	Software Non-Enterprise	215,218.44 *	8.30%	17,863.13	10.00%	21,521.84	3,658.71
391.11	Computer Software	12,908,974.23	9.10%	1,174,716.65	8.30%	1,071,444.86	(103,271.79)
391.12	Computer Hardware	660,986.99	8.30%	54,861.92	20.00%	132,197.40	77,335.48
391.50	Individual Equipment	181,679.78 *	8.30%	15,079.42	20.00%	36,335.96	21,256.53
392.00	Transportation Equipment	1,224,132.85	11.50%	140,775.28	8.40%	102,827.16	(37,948.12)
392.10	Trans Equip - Autos & Lt Trucks	128,094.98 **	11.50%	-	11.00%	-	-
392.20	Trans Equip - Service Trucks	3,231,811.69	11.50%	371,658.34	12.10%	391,049.21	19,390.87
392.30	Trans Equip - Heavy Trucks	374,203.71	11.50%	43,033.43	4.90%	18,335.98	(24,697.44)
393.00	Stores Equipment	-	6.20%	-	4.00%	-	-
394.00	Tools, Shop, & Garage Equipment	644,251.65	7.20%	46,386.12	6.70%	43,164.86	(3,221.26)
394.10	Natural Gas Vehicle Equipment	3,661,962.71	5.00%	183,098.14	4.70%	172,112.25	(10,985.89)
395.00	Laboratory Equipment	-	4.00%	-	5.00%	-	-
396.00	Power Operated Equipment	210,084.00	8.30%	17,436.97	6.50%	13,655.46	(3,781.51)
397.00	Communication Equipment	609,131.06	8.30%	50,557.88	8.30%	50,557.88	-
398.00	Miscellaneous Equipment	248,144.09	7.50%	18,610.81	5.00%	12,407.20	(6,203.60)
	General Plant Amortization True Up					284,453.60	284,453.60
	Total General	33,344,637.45	7.20%	2,401,682.75	7.81%	2,602,903.01	201,220.26
	TOTAL DEPRECIATED PLANT	\$ 425,352,480.00	3.84%	\$ 16,318,863.52	3.14%	\$ 13,337,411.19	\$ (2,981,452.32)

Exhibit C - Page 2 of 2

SOUTHERN GAS COMPANY - FLORIDA CITY GAS
 COMPARISON OF DEPRECIATION PARAMETERS with OPC Settlement
 Docket No. 20170179-GU: DEPRECIATION STUDY AS OF JULY 31, 2018

Account Description	Existing		Proposed		OPC Settlement	
	Curve ASL	Net Salvage	Curve ASL	Net Salvage	Curve ASL	Net Salvage
STORAGE PLANT						
364.00 LNG Plant			S4 50	0%	S4 50	0%
DISTRIBUTION PLANT						
375.00 Structures & Improvements	R3 40	0%	R5 32	0%	R5 32	0%
376.10 Mains, Steel	S3 42	-25%	S3 55	-50%	S3 55	-50%
376.20 Mains, Plastic	S3 40	-20%	S3 55	-40%	S3 55	-40%
378.00 M&R Station Equipment - General	S3 30	0%	S3 30	-5%	S3 30	-5%
379.00 M&R Station Equipment - City Gate	S4 30	0%	S4 35	-5%	S4 35	-5%
380.10 Services, Steel	S6 35	-80%	S6 45	-100%	S6 45	-100%
380.20 Services, Plastic	S4 34	-30%	S4 45	-45%	S4 R2.5	-45%
381.00 Meters	S3 25	-3%	R1.5 20	-5%	R1.5 20	-5%
381.10 Meters - ERTs	S3 25	-3%	R1.5 20	-5%	R1.5 20	-5%
382.00 Meter Installations	S3 34	-25%	S3 30	-20%	S3 34	-20%
382.10 Meter Install - ERTs	S3 15	0%	R1.5 20	0%	R1.5 20	0%
383.00 House Regulators	S3 25	-3%	S3 30	-5%	S3 30	-5%
384.00 House Regulator Installations	S3 34	0%	S3 30	0%	S3 30	0%
385.00 Industrial M&R Station Equipment	R3 30	0%	R3 30	0%	R2 37	0%
387.00 Other Equipment	S5 30	0%	S5 30	0%	S5 30	0%
GENERAL PLANT						
390.00 Structures & Improvements	R1 40	0%	R1 40	0%	R1 40	0%
391.00 Office Furniture	S2 19	0%	SQ 15	0%	SQ 15	0%
391.10 Software Non-Enterprise	S2 12	0%	SQ 10	0%	SQ 10	0%
391.11 Computer Software	R4 11	0%	SQ 12	0%	SQ 12	0%
391.12 Computer Hardware	S2 12	0%	SQ 5	0%	SQ 5	0%
391.50 Individual Equipment	S2 12	0%	SQ 5	0%	SQ 5	0%
392.00 Transportation Equipment	L3 12	12%	L2.5 12	12%	L2.5 12	12%
392.10 Trans Equip - Autos & Lt Trucks	L3 12	12%	L3 8	12%	L3 8	12%
392.20 Trans Equip - Service Trucks	L3 12	12%	L3 8	12%	L3 8	12%
392.30 Trans Equip - Heavy Trucks	L3 12	12%	L3 13	12%	L3 13	12%
393.00 Stores Equipment	R2 25	0%	SQ 25	0%	SQ 25	0%
394.00 Tools, Shop, & Garage Equipment	S2 15	0%	SQ 15	0%	SQ 15	0%
394.10 Natural Gas Vehicle Equipment			S4 20	0%	S4 20	0%
395.00 Laboratory Equipment	S4 25	0%	SQ 20	0%	SQ 20	0%
396.00 Power Operated Equipment	S3 15	0%	SQ 15	10%	SQ 15	10%
397.00 Communication Equipment	R2 12	0%	SQ 12	0%	SQ 12	0%
398.00 Miscellaneous Equipment	S3 15	0%	SQ 20	0%	SQ 20	0%

FLORIDA CITY GAS
FPSC NATURAL GAS TARIFF
VOLUME NO. 9

**Effective with meter readings on and after
June 1, 2018**

Florida City Gas
FPSC Natural Gas Tariff
Volume No. 9

Original Sheet No. 1

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FLORIDA CITY GAS
NATURAL GAS TARIFF
ORIGINAL VOLUME NO. 9
AS FILED WITH THE
FLORIDA PUBLIC SERVICE COMMISSION

Territory Served

Miami-Dade, Broward, St. Lucie, Indian River, Brevard, Palm Beach, Hendry, Lee, Glades, Charlotte, Collier, and Martin Counties, Florida; other than those areas presently served by other natural gas companies.

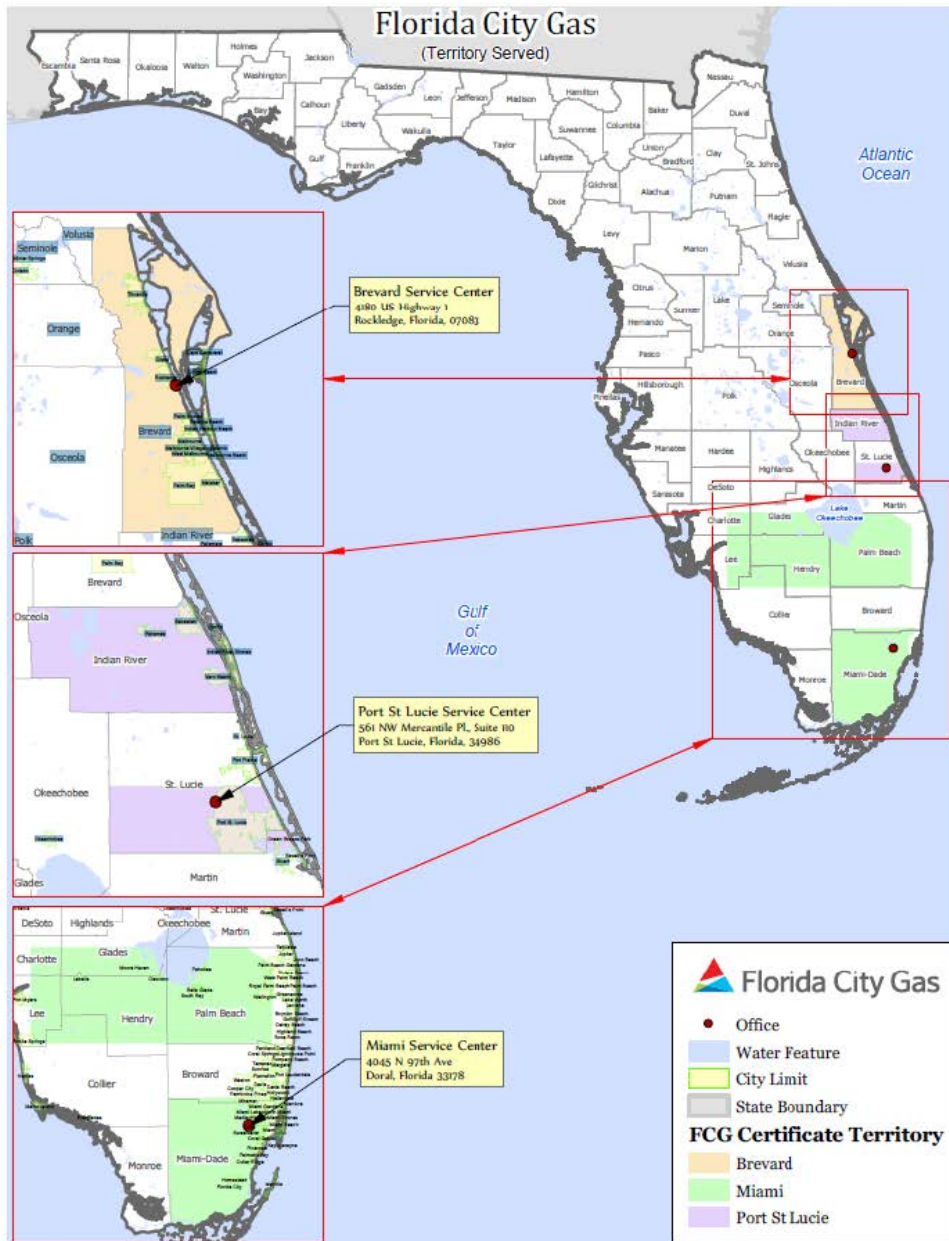
(See map on following page)

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LIST OF COMMUNITIES SERVED

<u>Municipalities</u>	<u>Unincorporated Communities</u>
Brevard County:	
*Cape Canaveral	Merritt Island
*Cocoa	Whispering Hills
*Cocoa Beach	
Indialantic	
*Indian Harbour Beach	
Malabar	
*Melbourne	
Melbourne Beach	
Melbourne Village	
Mims	
*Palm Bay	
Palm Shores	
*Rockledge	
*Satellite Beach	
*Titusville	
*West Melbourne	
Miami-Dade County:	
*Coral Gables	Carol City
Cutler Ridge	
Doral	
Florida City	
*Hialeah	Cutler Ridge
*Hialeah Gardens	Howard
*Homestead	
*Medley	
*Miami	Norland
Miami Lakes	
*Miami Springs	Palm Springs
*Miami North (Breezeswept only)	Pennsuco
*North Miami Beach (Skylake only)	Perrine
*Opa Locka	Westchester
Palmetto Bay	
*South Miami	
*Sweetwater	
*Village of Pinecrest	
*Virginia Gardens	
*West Miami	

*Franchise held by Florida City Gas

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LIST OF COMMUNITIES SERVED
(Continued)

Municipalities

Unincorporated
Communities

Broward County:

Hallandale
Hollywood
Miami Gardens
*Miramar
Parkland
Pembroke Park
Pembroke Pines
West Park

Lake Forest

West Hollywood

Hendry County

Clewiston

Indian River County:

Fellsmere
Indian River Shores
Orchid
Sebastian
*Vero Beach

Palm Beach County:

*Belle Glade
Pahokee
Royal Palm Beach
South Bay
West Palm Beach

St. Lucie County:

*Port St. Lucie

Charlotte County

Collier County

Glades County

Lee County

Martin County

*Franchise held by Florida City Gas

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Florida City Gas
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TECHNICAL TERMS AND ABBREVIATIONS

Alternate Fuel

A fuel which provides an equivalent amount of energy computed on a "BTU" basis. It is not limited to any specified source of energy. Alternate fuel may include natural gas and, in the Company's opinion, any viable economic alternatives.

British Thermal Unit (BTU)

The quantity of heat required to raise the temperature of one pound of water one degree Fahrenheit at or near 39.2 degrees Fahrenheit.

Commission or PSC

Unless otherwise indicated means the Florida Public Service Commission.

Company

Florida City Gas ("City Gas").

Customer

A person or entity who takes service from the Company under a Rate Schedule.

Essential Use

Consistent with "Priority 1 Use" as defined in Florida Gas Transmission's tariff.

Margin Revenue

Revenue derived from applying undiscounted rates from billing Customer Charges, Demand Charges and Distribution Charges to a Customer.

Non-Residential Customers

Those Customers who are not Residential.

Residential Customers

All those Customers using gas service for domestic purposes, for use in single family dwellings, in separately metered housing units, or for use in commonly owned areas of condominium associations, cooperative apartments, and homeowner associations for non commercial uses.

Sales Service or Sales Customer

Customers receiving gas supply from the Company.

Therm

A unit of heating energy equivalent to one hundred thousand (100,000) British thermal units.

Transportation Service or Transportation Customer

Customers receiving gas supply from a Third Party Supplier.

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RULES AND REGULATIONS

1. GENERAL

These Rules and Regulations of the Company shall supplement the Rules and Regulations of the Florida Public Service Commission governing service by gas public utilities. Where contradiction is developed as between interpretation of the Company's Rules and Regulations and the Commission's Rules and Regulations, the latter shall be deemed to override the former.

The Company shall furnish service to applicants under the filed rates and in accordance with these Rules and Regulations.

2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS

For an existing account or premise, the Company requires an initial deposit of two (2) times the actual average monthly bill calculated by adding the monthly charges from the 12-month period immediately before the date any change in the deposit is sought, dividing this total by 12, and multiplying the result by 2. If the account or premise has less than 12 months of actual charges, the deposit shall be calculated by adding the available monthly charges, dividing this total by the number of months available, and multiplying the result by 2. For a new service or premise request, the total deposit may not exceed two (2) months of projected charges, calculated by adding the 12 months of projected charges, dividing this total by 12 and multiplying the result by 2. Once the new Customer has had continuous service for a 12-month period, the amount of the deposit shall be recalculated using actual data. Any difference between the projected and actual amounts must be resolved by the Customer paying any additional amount that may be billed by the utility or the utility returning any overcharge. Credit in lieu of a cash deposit may be deemed satisfactorily established if the applicant for service furnishes a satisfactory guarantor, an irrevocable letter of credit from a bank, or a satisfactory surety bond to secure payment of bills.

Interest will be paid by the Company on Customer deposits at the rate of 2 percent per annum. The Company will pay interest on Non-Residential Customer deposits at the rate of 3 percent per annum in cases where the Customer has established a satisfactory payment record and has had continuous service for a period of 23 months as consistent with PSC Rule 25-7.083(6). The Company has the option of refunding deposits after 23 months. The amount of such interest due any Customer shall be credited to the Customer's bill at least annually or upon termination of service, provided the account has been active for at least six months and the deposit has been held for at least that period.

The Company may charge, upon written notice of not less than 30 days, such notice being separate and apart from any bill for service, a new deposit where previously waived or returned, or an additional deposit, in order to secure payment of current bills.

When service is terminated, any balance of the amount deposited and interest accrued will be returned to the Customer; or the deposit may be returned at any time previous thereto at the option of the Company.

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RULES AND REGULATIONS (Continued)

2. DEPOSITS TO GUARANTEE PAYMENT OF BILLS (CONTINUED)

Residential deposits will be returned after the Customer has had continuous service for a period of 23 months and has not in the preceding 12 months made more than one late payment of a bill, paid with a check refused by a bank, been disconnected for non-payment, tampered with the gas meter, or used service in a fraudulent or unauthorized manner. In each case where a refund is made the amount of the deposit and interest will be applied against any amount owed by the Customer and the balance refunded. At the option of the Customer, the deposit will be refunded in full after payment of the final bill.

All Commission Rules and Regulations pertaining to Customer deposits (PSC Rule 25-7.083) are incorporated herein by reference and those Commission Rules govern in the event of conflict with Company Rules herein.

3. METERING

The Customer shall provide a suitable location satisfactory to the Company for its metering equipment.

This location shall be convenient and accessible at all times to the Company for its meter readers and other agents. This location shall conform with all local, State and Federal requirements.

The representatives of the Company shall be given access to the premises of the Customer at all reasonable times for obtaining meter readings, for shutting off the flow of gas for reasons herein prescribed, for inspection of piping and appliances, and for inspecting, removing, repairing, or protecting from abuse or fraud any of the property of the Company installed on the premises, and particularly for emergency purposes.

The Company in its sole discretion may install, at its expense, an Automatic Meter Reading ("AMR") device to monitor a Customer's gas consumption. However, when gas is to be delivered at a pressure in excess of the Company's standard gauge pressure or such equipment is required by the Rate Schedule under which the Customer will receive service, the Company shall determine any necessary equipment inclusive of compensating and AMR devices, including devices capable of providing daily readings, to be installed at the Customer's expense. If an AMR device is requested by the Customer, the AMR device and any necessary appurtenances shall be installed at the Customer's expense if the installation is deemed feasible by the Company. When such devices require attachment to telephone and/or electric utilities, the Customer shall provide and pay for suitable connections unless the Company elects to make such connections.

Customer shall not tamper with or remove meters or other equipment or permit access thereto, except by authorized employees or agents of Company.

All equipment furnished by the Company shall remain its property and may be replaced whenever deemed necessary by the Company or as required by the Commission and may be removed by the Company at any time after discontinuance of service. Payments made by the Customer shall not give the Customer ownership of the equipment.

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Vice President, Florida City Gas

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RULES AND REGULATIONS (Continued)

3. METERING (Continued)

The Customer shall be liable to the Company for damage to or loss of meters, connections, or other Company property on their premises due to negligence or carelessness on the part of the Customer, members of their household, their agents, or employees

The gas supplied to any Customer shall be measured at the pressure existing at the meter. Gas supplied at other than the standard delivery pressure of the Company will be corrected to effect meter readings at the standard delivery pressure.

In the event of stoppage or failure of a meter to register the utility shall bill the Customer on an estimate of the gas used for a period not to exceed 12 months based on the Customer's past consumption.

In the case of unauthorized or fraudulent use, or meter tampering the utility shall bill the Customer on an estimate of the gas used, based on the Customer's past consumption or gas equipment at premises whichever is greater.

The Company will select the type and make of metering equipment and may, from time to time, change or alter such equipment. It shall be the obligation of the Company to supply meters that will accurately and adequately furnish records for billing purposes. Bills will be based upon registration of Company meters only.

With the exception of the following, the gas supplied to any Customer, under any of the Company's Rate Schedules, shall not be re-metered or sub-metered for sale either directly or indirectly. Under no conditions will service be rendered under any agreement whereby the Customer or their tenants resell the gas either within or without their premises, nor under conditions by which gas is transmitted outside the premises under contract.

A. Residential Meter Reading

All Residential Customers shall be included in one of the Company's regularly scheduled meter reading cycles with each cycle being read every month through automated meter reading (AMR) devices. The AMR technology allows the Company to read meters remotely; however, if a read is not obtained the Customer's meter readings will be noted as estimated until the Company obtains an actual meter reading.

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RULES AND REGULATIONS (Continued)

3. METERING (Continued)

B. Meter Reading Estimates

Where the Company does not, for any reason, read the meter, the Company may estimate the amount of gas supplied based upon past usage, seasonal conditions, and other available information and submit a bill determined on that basis. Such a bill shall be marked as an estimated bill. Adjustment of Customer's estimated usage to actual usage shall be made when an actual reading is next obtained.

C. PSC Rule 25-7.071 Measuring Customer Service

PSC Rule 25-7.071 is included herein:

(1) All gas sold to Customers shall be measured by commercially acceptable measuring devices owned and maintained by the utility, except where it is impractical to meter loads, such as street lighting, temporary or special installations, in which case the consumption may be calculated, or billed on a rate or as provided in the utility's filed tariff.

(2)(a) Individual gas metering by the utility shall be required for each separate occupancy unit of new commercial establishments, Residential buildings, condominiums, cooperatives, marinas, and trailer, mobile home and recreational vehicle parks for which construction is commenced after January 1, 1987. This requirement shall apply whether or not the facility is engaged in a time-sharing plan. Individual meters shall not, however, be required:

i. In those portions of a commercial establishment where the floor space dimensions or physical configuration of the units are subject to alteration, as evidenced by non-structural element partition walls, unless the utility determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;

ii. For gas used in central heating, central water heating ventilating and air conditioning systems, or gas back up service to storage heating and cooling systems:

iii. For gas used in specialized-use housing accommodations such as hospitals, nursing homes, living facilities located on the same premises as, and operated in conjunction with, a nursing home or other health care facility providing at least the same level and types of services as a nursing home, convalescent homes, facilities certificated under Chapter 651, Florida Statutes, college dormitories, convents, sorority houses, fraternity houses, motels, hotels, and similar facilities. For separate, specially-designated areas for overnight occupancy at trailer, mobile home and recreation vehicle parks where permanent residency is not established and for marinas where living aboard is prohibited by ordinance, deed restriction, or other permanent means;

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FPSC Natural Gas Tariff
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RULES AND REGULATIONS (Continued)

3. METERING (Continued)

iv. In such multiple occupancy units which would require the provision of individual gas service above the second story, unless specifically requested.

(2)(b) For purposes of this Rule:

i. "Occupancy unit" means that portion of any commercial establishment, single and multi-unit Residential building, or trailer, mobile home or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries as described in the rental, lease or ownership agreement for such unit.

ii. "Time-sharing plan" means any arrangement, plan, scheme, or similar device, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means, whereby a purchaser, in exchange for consideration, receives a right to use accommodations or facilities, or both, for a specific period of time less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than three years.

iii. The construction of a new commercial establishment, Residential building, marina, or trailer, mobile home or recreational vehicle park shall be deemed to commence on the date when the building structure permit is issued.

iv. The individual metering requirement is waived for any time-sharing facility for which construction was commenced before January 1, 1987 in which separate occupancy units were not metered in accordance with subsection (2)(a).

(3) Where individual metering is not required under Subsection (2)(a)iii and master metering is used in lieu thereof, sub-metering may be used by the Customer of record/owner of such facility solely for the purpose of allocating the cost of the gas billed by the utility. The term "cost" as used herein represents only those charges specifically authorized by the gas utility's tariff including but not limited to the Customer, energy, purchased gas adjustment, and conservation charges made by the gas utility plus applicable taxes and fees to the Customer of record responsible for the master meter payments. The term cannot be construed to include late payment charges, returned check charges, the cost of the distribution system behind the master meter, the cost for billing, and other such costs.

4. PIPING AND APPLIANCES

The piping, fixtures, and appliances for which the Customer is responsible shall be maintained in conformity with all Local, State and Federal requirements.

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RULES AND REGULATIONS (Continued)

5. GAS LEAKS

The Customer shall give immediate notice to the Company of leakage of gas. No deduction on account of leakage shall be required to be made from Customer's bills unless such leakage occurs as the result of fault or neglect of agents of the Company. In case of leakage or fire, the stopcock at the meter should be closed without delay and no light or flame used in the vicinity of the leak.

6. CONNECT CHARGE

A charge of \$80.00 for Residential service or \$150.00 for Non-Residential service will be made on the Customer's next bill when gas service is initiated, connected or turned-on. If service is performed, at Customer request, outside of normal business hours the charges shall be \$100.00 for Residential service or \$200.00 for Non-Residential service.

7. RECONNECTION CHARGE

A charge of \$40.00 for Residential service or \$80.00 for Non-Residential service will be made on the Customer's next bill when gas service is reconnected after disconnection for non-payment of bills. If service is performed, at Customer request, outside of normal business hours the charges shall be \$50.00 for Residential service or \$100.00 for Non-Residential service.

8. FAILED TRIP CHARGE

A charge of \$20 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative.

9. LATE PAYMENT CHARGE

A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment Charge of 1.5% or \$5.00 whichever is greater, except that the Late Payment Charge applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities shall be at a rate no greater than allowed, and in a manner permitted by applicable law.

10. RETURNED CHECKS

The service charge for each returned check shall be determined in accordance with section 68.065, Florida Statutes. Payment of the full amount of the dishonored payment, plus a service charge of \$25 if the face value does not exceed \$50, \$30 if the face value exceeds \$50 but does not exceed \$300, \$40 if the face value exceeds \$300, or 5 percent of the face amount of the dishonored instrument, whichever is greater.

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RULES AND REGULATIONS (Continued)

11. OTHER CHARGES

The following charges relating to Customer accounts will apply:

Change of account	\$20.00
Bill collection in lieu of disconnection	\$25.00
(outside of normal business hours)	\$32.00
Meter read outside normal schedule	\$15.00
(outside of normal business hours)	\$22.00

12. Temporary Disconnection of Service – Customer Request

A charge of \$35.00 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer requests a Temporary Disconnection of Service. If service is performed, at Customer request, outside of normal business hours the charges shall be \$45.00 for Residential and Non-Residential service.

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER

The Company may temporarily shut off the supply of gas to the Customer's premises after reasonable notice for the purpose of making necessary repairs or adjustments to mains or supply pipes, and reserves the right to shut off the supply of gas without notice in case of emergency. In addition the PSC Rule 25-7.089, Refusal or Discontinuance of Service by Utility, as follows, shall apply:

(1) Until adequate facilities can be provided a utility may refuse to serve an applicant if, in the best judgment of the utility, it does not have adequate facilities or supply of gas to render the service applied for, or if the service is of a character that is likely to affect unfavorably service to other Customer.

(2) If the utility refuses service for any reason specified in this subsection, the utility shall notify the applicant for service as soon as practicable, pursuant to subsection (5), of the reason for refusal of service. If the utility will discontinue service, the utility shall notify the Customer at least 5 working days prior to discontinuance that service will cease unless the deficiency is corrected in compliance with the utility's regulations, resolved through mutual agreement, or successfully disputed by the Customer. The 5-day notice provision does not apply to paragraphs (h), (i) or (j). In all instances involving refusal or discontinuance of service the utility shall advise in its notice that persons dissatisfied with the utility's decision to refuse or discontinue service may register their complaint with the utility's Customer relations personnel and to the Florida Public Service Commission at 1-800-342-3552 which is a toll free number. As applicable, each utility may refuse or discontinue service under the following conditions:

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13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

- (a) For non-compliance with or violation of any State or municipal law or regulation governing gas service.
- (b) For failure or refusal of the Customer to correct any deficiencies or defects in his piping or appliances which are reported to him by the utility.
- (c) For the use of gas for any other property or purpose than that described in the application.
- (d) For failure or refusal to provide adequate space for the meter and service equipment of the utility.
- (e) For failure or refusal to provide the utility with a deposit to insure payment of bills in accordance with the utility's regulations provided that written notice, separate and apart from any bill for service, be given the Customer.
- (f) For neglect or refusal to provide reasonable access to the utility for the purpose of reading meters or inspection and maintenance of equipment owned by the utility provided that written notice, separate and apart from any bill for service, be given the Customer.
- (g) For non-payment of bills or noncompliance with the utility's rules and regulations, and only after there has been a diligent attempt to have the Customer comply, including 5 working days' written notice to the Customer, such notice being separate and apart from any bill for service. For purposes of this subsection, "working day" means any day on which the utility's business office is open and the U.S. Mail is delivered. Upon request of the Customer, the utility shall give a copy of the notice of discontinuance to a designated third party in the service area of the utility. A utility shall not, however, refuse or discontinue service for non-payment of a dishonored check service charge imposed by the utility.
- (h) Without notice in the event of a condition known to the utility to be hazardous.
- (i) Without notice in the event of tampering with regulators, valves, meters or other facilities furnished and owned by the utility.
- (j) Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, the utility, before restoring service, may require the Customer to make at his own expense all changes in piping or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the deficiency in revenue resulting from such fraudulent use.

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RULES AND REGULATIONS (Continued)

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

(3) Service shall be restored when cause for discontinuance has been satisfactorily adjusted.

(4) When service has been discontinued for proper cause, the utility may charge a reasonable fee to defray cost of restoring service provided such charge is set out in its approved tariff on file with the Commission.

(5) In case of refusal to establish service, or whenever service is discontinued, the utility shall notify the applicant or Customer in writing of the reason for such refusal or discontinuance.

(6) If the Company has reasonable evidence that there is or may be a danger from the Customer or any occupant and/or invitee of the Customer's Premises to Company personnel or agents who might be called to said Premises in the course of their duties with the Company, including but not limited to any direct or implied threats against the Company or its personnel or agents from said Customer or occupant and/or invitee.

(7) The following shall not constitute sufficient cause for refusal or discontinuance of service to an applicant or Customer.

(a) Delinquency in payment for service by a previous occupant of the premises unless the current applicant or Customer occupied the premises at the time the delinquency occurred and the previous Customer continues to occupy the premises and such previous Customer will receive benefit from such service.

(b) Failure to pay for appliances purchased from the utility.

(c) Failure to pay for a different type of utility service, such as electricity or water.

(d) Failure to pay for a different class of service.

(e) Failure to pay the bill of another Customer as guarantor thereof.

(f) Failure to pay a dishonored check service charge imposed by the utility.

(8) No utility shall discontinue service to any noncommercial Customer between 12:00 noon on a Friday and 8:00 a.m. the following Monday or between 12:00 noon on the day preceding a holiday and 8:00 a.m. the next working day unless such discontinuance is at the request of the Customer or is necessary in the interest of safety. Holiday as used in this subsection shall mean New Years Day, Memorial Day, July 4, Labor Day, Thanksgiving Day, and Christmas Day.

(9) Each utility shall submit, as a tariff item, a procedure for discontinuance of service when that service is medically essential.

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RULES AND REGULATIONS (Continued)

13. RIGHT TO SUSPEND OR DISCONTINUE SERVICE TO A CUSTOMER (Continued)

Failure of Company to exercise its rights to suspend, curtail or discontinue service, for any of the above reasons, shall not be deemed a waiver thereof.

When service has been discontinued for any of the reasons set forth in the Tariff, the Company shall not be required to restore service until the Customer has paid the applicable charges to the Company required for service restoration.

14. EXTENSION OF FACILITIES

A. Free Extensions of Mains and Services: The maximum capital investment required to be made by the Company for main and service facilities without cost to the Customer shall be defined as the Maximum Allowable Construction Cost ("MACC"). The MACC shall equal six times the annual Margin Revenues estimated to be derived from the facilities. However, Customers initially served under the Residential Standby Generator Service ("RSG") and Commercial Standby Generator Service ("CSG") Rate Schedules shall not be eligible for extension allowances, even if additional load is added at a later date, but such Customers may be eligible to receive refunds of amounts paid to the Company for extensions under B.(2) below.

B. Extensions of Mains and Services Above Free Limit: When the cost of the extension required to provide service is greater than the free limit specified above, the Company may require a non-interest bearing advance in Aid to Construction ("ATC") equal to the cost in excess of such free limit provided that:

(1) At the end of the first year following construction, the Company shall refund to the person paying the ATC or their assigns an amount equal to the excess, if any, of the MACC as recalculated using actual gas revenues, less the actual cost of gas, over the estimated MACC used to determine the amount of the ATC.

(2) For each additional Customer taking service at any point on the extension within a period of five (5) years from date of construction, the Company shall refund to the person paying the ATC or their assigns an amount by which the MACC for the new Customer exceeds the cost of connecting the Customer, provided that an additional main extension shall have not been necessary to serve the additional Customer.

(3) The aggregate refund to any Customer made through the provisions of (a) and (b) above shall at no time exceed the original ATC of such Customer.

(4) The extension shall at all times be the property of the Company and any un-refunded portion of the ATC at the end of five (5) years shall be credited to the plant account of the Company.

(5) The Company may require a commitment by a Customer to take or pay for a minimum volume of gas as deemed appropriate by the Company given the circumstances of facility cost and/or the service requirements of a particular Customer. In no instance will the minimum volume commitment be set at a level that exceeds the volume amount used to calculate the MACC for the Customer, nor will the volume commitment term exceed six (6) years.

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RULES AND REGULATIONS (Continued)

14. EXTENSION OF FACILITIES (Continued)

C. Area Extension Program Charge: Notwithstanding the provisions of Sections A and B when facilities are to be extended to serve single or multiple delivery points in a discrete geographic area, the Company may require an Area Extension Program Charge ("AEP"). The Company, in its sole discretion, may require this charge when:

(1) The cost of the project facilities required to provide service through the area is greater than the aggregate MACC for the Customers to be served; and

(2) The Company reasonably forecasts Margin Revenues plus the AEP during the period ending ten years from when the mains required to serve the project facilities are placed in service (the Amortization Period), that are sufficient to recover the cost of the project facilities.

The AEP, which shall be stated on a per therm basis, shall apply with respect to all natural gas sold or transported to Company Customers located within the applicable discrete geographic area during the Amortization Period.

The AEP will be calculated by dividing (1) the amount of additional revenue required in excess of the Company's applicable tariff rates by (2) the volume of gas reasonably forecast to be sold or transported to Customers within the applicable discrete geographic area during the Amortization Period. The additional revenue required is that amount determined necessary to recover the excess cost of the facilities, including the Company's allowed cost of capital.

AEP collected shall be used specifically to amortize the cost of the project facilities within the applicable discrete geographic area that are in excess of the MACC. If the AEP collected is sufficient before the expiration of the Amortization Period to fully amortize the excess costs, including provision for the accumulated cost of capital, the AEP for that area shall terminate immediately, and the Company shall promptly credit the affected Customers for amounts over collected, if any.

Upon the earlier of (1) the third anniversary of the date when the project facilities are placed in service and (2) the date on which 80% of the originally forecast annual load is connected, the Company will reassess the amount of additional revenue required to recover the unamortized excess cost of the facilities and the calculation of the AEP. Further reassessments shall be performed by the Company following the fifth, seventh and ninth anniversary of the date when the project facilities were originally placed in service. The resulting adjustment of the AEP (whether upward or downward) will be applied over the remainder of the Amortization Period.

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14. EXTENSION OF FACILITIES (Continued)

The Company may enter into a guaranty agreement with the party or parties requesting the extension, whereby that party or parties agree to pay to the Company any unamortized balance remaining at the end of the Amortization Period. The Company's rights under the guaranty agreement will not be considered when calculating the AEP.

The length of the Amortization Period may be modified upon the specific approval of the Florida Public Service Commission.

D. General

The Company will own control and maintain all service pipes, regulators, vents, meters, meter connections, valves and other appurtenances from the main to the outlet side of the meter.

The extension of facilities provisions shall not require the Company to extend its mains across private property or in streets that are not at established grade; nor prohibit the Company from making extensions of mains of greater length than required herein.

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15. TRANSPORTATION - SPECIAL CONDITIONS

A. A Transportation Service Agreement or other means of enrollment accepted by the Company is a condition precedent for Transportation Service under each applicable Rate Schedule, the initial term of which shall be no less than one (1) year and year thereafter until terminated by ninety (90) days written notice by either party.

B. The usage charges in the Rate Schedules shall be based upon actual or estimated consumption as determined by the Company, not by Third Party Supplier deliveries.

C. Nominations and Transportation of Gas

The Customer's Third Party Supplier ("TPS") shall nominate on behalf of its Customers the total monthly requirements for that billing month. The TPS is responsible for making arrangements for transporting the gas from its source to the Company's interconnection with the delivering pipeline supplier. The gas transported under this Rate Schedule is not the property of the Company. However, the Company reserves the right to commingle such gas with other supplies. Moreover, the Company reserves the right to utilize Customer's gas, when necessary, in accordance with its Gas Curtailment Plan.

D. Indemnification

As between Company and Customer, the Customer or its Third Party Supplier warrants that it has clear title to any gas supplies delivered into the Company's system for redelivery to Customer and Customer shall be deemed to be in exclusive control and possession of gas prior to its delivery into the Company's system for redelivery to Customer. Customer agrees to indemnify, defend and hold harmless Company from any and all claims, suits or damage actions arising out of deliveries of gas on behalf of transporting Customer.

E. Gas Supply Obligation

In the event that Customer's Third Party Supplier fails to deliver gas on behalf of its Customers, the Company may, in its sole discretion, provide replacement gas supplies. The Company shall have no obligation to provide natural gas supplies to Customers that contract for gas supply from a TPS. In the event that a Customer seeks to purchase natural gas supplies from the Company, such sales may be made by the Company in its sole discretion under such terms and conditions as the Company may require.

F. Balancing Receipts and Deliveries

Third Party Suppliers will be billed for all their Customers' balancing and other transportation related charges, as set forth in the TPS Rate Schedule, determined by the Company to be billable to a TPS on behalf of their Customers. If there are any unpaid charges the TPS' Customers shall be individually responsible for any portion attributable to their individual action and/or for their prorata share as follows: The Company will first determine individual Customer charges, if any, and second prorata charges based on allocating the

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15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

F. Balancing Receipts and Deliveries (Continued)

amount of TPS gas received, if any, in the following priority; first to the GS classes being served under ADDQ in the order of increasing annual usage, then to NGV, followed by the remaining GS classes in the order of increasing annual usage, then by KDS and lastly to FGS Customers. Each Customer in a Rate Schedule that does not receive gas supply to meet the entire Rate Schedule requirements will receive a prorata charge based on their percentage of gas consumed, as estimated or measured on the meter reading date following the incurrence of imbalance charges, to the total of their Rate Schedule for the period that charges apply.

G. Transportation Interruption and Curtailment

Company shall have the right to reduce or completely curtail deliveries to Customer as follows:

(1) If, in Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

(2) In the event Company is notified by its delivering pipeline pursuant to the Federal Energy Regulatory Commission approved curtailment plans or provision of its tariff to interrupt or curtail deliveries for uses of the same type or category as Customer's use of gas hereunder; or

(3) When necessary to maintain the operational reliability of Company's system.

Company will endeavor to give as much notice as possible to Customer in the event of interruption or curtailment. Any gas taken in excess of the volume allocated to the Customer in an interruption or curtailment order shall be considered Unauthorized Gas Use

H. Facilities

Company shall not be obligated to, but may, at its sole discretion on a non-discriminatory basis, construct or acquire new facilities, or expand existing facilities, including facilities necessary to provide measurement of volumes and communication of deliveries, in order to perform service requested under each applicable Rate Schedule. If in Company's reasonable judgment it is necessary to construct or acquire new facilities, or to expand existing facilities, to enable Company to receive or deliver Customer's gas at the Points of Receipt and Delivery requested, and Company determines in its sole discretion to construct, acquire, or expand such facilities, then Company shall notify Customer of the estimated costs of such facilities, including electronic measurement equipment, shall, subject to the receipt and acceptance of any necessary regulatory approval, be constructed, acquired or expanded by Company in accordance with the terms of the executed Service Agreement.

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RULES AND REGULATIONS (Continued)

15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

H. Facilities (Continued)

Prior to the initial receipt of service hereunder, unless agreed otherwise, Customer shall reimburse Company in accordance with the terms of the Transportation Service Agreement, for the cost of any facilities which are constructed, acquired, or expanded by Company to receive or deliver Customer's gas.

All facilities required to provide service under each applicable Rate Schedule shall be designed, constructed, installed, operated, and owned by Company, unless otherwise agreed to by Company.

Company's execution of a Transportation Service Agreement under each applicable Rate Schedule may be conditioned on Customer's agreement to pay the total incremental cost of such facilities as specified herein and in the Service Agreement.

I. Designated Pools

This section designates the Pools that have been adopted for the Company's service territory in order to facilitate the operation of the Company's system.

Basic Pools result from the physical characteristics of the Company's system and the location of the delivery points of the interstate pipeline companies.

The Company's service territory is composed of two Primary Pools, each of which is composed of one or more Basic Pools:

- (a) Brevard
- (b) Miami-Dade

J. Allocation, Assignment, of Capacity and Supply Assets

This section sets forth the method and provisions by which the Company will allocate, on an equal access, nondiscriminatory basis, the Company's Interstate Pipeline Capacity to a Third Party Supplier based upon the Average Daily Delivery Quantity ("ADDQ") and Demand Charge Quantity ("DCQ") of the Transportation Customers served by the Third Party Shipper.

The portion of the Company's Interstate Pipeline Capacity not associated with premises served by Third Party Supplier will remain with the Company. The Company will hold the capacity required to service its Customers on a Design Day plus a reserve margin not to be less than 5%. The Company will post on the Electronic Bulletin Board ("EBB") each allocation of the Company's Interstate Pipeline Capacity to a Third Party Supplier for viewing only by such Third Party Shipper. Until the Company has sufficient Interstate Pipeline Capacity to satisfy 100% of the throughput on its distribution system, capacity releases will be prioritized based upon Customer groups. The Company will first release Interstate Pipeline Capacity to service Cycle Read Customers (ADDQ) based upon Third Party Supplier market share.

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15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

The remaining Interstate Capacity will then be released to service Daily Read Customers (DCQ) that are identified as Essential Use based upon Third Party Supplier market share. Any remaining Interstate Pipeline Capacity will then be released to service Daily Read Customers that are not identified as Essential Use based upon Third Party Supplier market share.

Each month the Company will calculate market share for each Third Party Supplier based upon the sum of the ADDQ and DCQ of premises served by each Third Party Supplier. Each month the Company will make capacity allocations to each Third Party Supplier based upon their market share as calculated on the twentieth (20th) calendar day of the preceding month. The Company will post on the EBB on the twentieth (20th) calendar day of the preceding month, the total Interstate Pipeline Capacity that a Third Party Supplier is allocated for viewing only by such Third Party Shipper.

The rate for Interstate Pipeline Capacity will be the maximum rate stated in the applicable FERC Gas Tariff; provided, however, that if the proper regulatory approvals have been received, the rate for an assigned service will not exceed the rate charged to the Company as of the date of the assignment. Assignments will have a term of one calendar month and will be made and become effective on the first day of such month.

The Company will, when possible, provide firm gas delivery service to Sales Customers who were Transportation Customers. However, if sufficient interstate pipeline capacity is not available, those Customers may not receive firm gas delivery service.

All capacity charges associated with release of Interstate Capacity to Third Party Suppliers will be billed directly to the Third Party Supplier by the pipeline company.

K. Recall of Released Capacity

The Company, at its sole discretion, has the right to recall Interstate Pipeline Capacity from Third Party Suppliers if:

- (a) A determination by the Company, in a Force Majeure event to recall capacity in order to maintain the operational integrity of the system;
- (b) A Third Party Supplier's failure to meet the security requirements of this Tariff or meet its responsibilities as a replacement shipper on the Pipeline;
- (c) A filing of bankruptcy by a Third Party Supplier;
- (d) A Third Party Supplier fails to meet system delivery requirements;
- (e) An order of the State or Federal Commissions where recall would be necessary to comply with Commission orders;
- (f) The Company, for any reason, determines that recall is necessary to maintain the operational integrity of the system

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15. TRANSPORTATION - SPECIAL CONDITIONS (Continued)

L. Disposition of Recalled Capacity

Capacity recalled to the above section, shall be re-released as follows:

In the case of Interstate Pipeline Capacity is recalled, the Company will re-release the recalled Interstate Pipeline Capacity to all Third Party Suppliers promptly.

M. Limitations on Released Capacity

The Interstate Pipeline Capacity being released to Third Party Suppliers under the provisions of this tariff was obtained for the purpose of making gas available to Customers in Florida. It is being released to Third Party Suppliers for the same purpose. Accordingly, in addition to any other limitations on the released capacity that may apply, and as a condition for receiving the released capacity, Third Party Suppliers must comply with the following limitations on the use of released capacity.

Any agreement to trade, assign, sell, or otherwise re-release the released capacity shall include the right of FCG to recall the capacity under Section K.

In the event that a Third Party Shipper sells, trades, or otherwise transfers all or part of the Third Party Supplier's Customer base to another Third Party Supplier, it shall also release to the other Third Party Supplier an equal percentage of its released Interstate Pipeline Capacity;

Any agreement to trade, assign, sell, or otherwise re-release the released Interstate Pipeline Capacity shall include the right of Third Party Supplier to recall the capacity if the capacity is necessary to provide service to the Third Party Suppliers' Customers.

16. FORCE MAJEURE

Neither Company, Third Party Supplier, or Customer shall be liable for damages to the other for any act, omission, or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, unforeseeable or unusual weather conditions, washouts, arrests and restraints of rulers and people, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, , or software, line freezups, temporary failure of gas supply, temporary failure of firm transportation arrangements or curtailments, the binding order of any court or governmental authority which has been resisted in good faith by reasonable legal means, acts of third parties, and any other cause, whether of the kind herein enumerated or otherwise, not within the control of the party claiming suspension and which by the exercise of reasonable diligence such party is unable to prevent or overcome.

Such causes or contingencies affecting the performance by the Company, Third Party Supplier or Customer, however, shall not relieve it of liability in the event of its concurrent negligence, nor shall such causes or contingencies affecting performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

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17. GAS CURTAILMENT PLAN

During periods of supply shortages, operational constraints or Force Majeure events the Company may implement the terms of its Gas Curtailment Plan. The purpose of this plan is to preserve the ability to continue to provide essential gas services to the broadest base of Customers given limited gas supply and/or delivery capacity. Any Unauthorized Gas Use will be governed by the terms stated in the Unauthorized Gas Use section of this tariff. If a Customer notifies the Company that they have a medical necessity requiring gas use the Company will endeavor to provide adequate notice of any curtailments.

18. UNAUTHORIZED GAS USE

Unauthorized Gas Use includes, but is not limited to, any volume of gas taken by Customer in excess of its Demand Charge Quantity requirement as set forth in its Service Agreement with Company or the quantity of gas allowed by the Company on any day as a result of a curtailment or interruption notice issued by the Company in accordance with its tariff and/or by the Florida Public Service Commission of the State of Florida or any other governmental agency having jurisdiction. A "day" shall be a period of twenty-four (24) consecutive hours, beginning as near as practical to 8 a.m., or as otherwise agreed upon by Customer and Company.

The Company reserves the right to physically curtail the gas service to any Customer if, in the Company's sole judgement, such action is necessary to protect the operation of its system.

If a Customer uses gas after having been notified that gas is not available or, if applicable, uses gas in excess of the Demand Charge Quantity or requirements as established in the Service Agreement, then Unauthorized Gas Use charges shall apply to those amounts. Furthermore, if a Third Party Supplier (TPS) fails to deliver gas in the quantities and or imbalance ranges specified in the TPS Rate Schedule, then Unauthorized Gas Use charges shall apply to the TPS.

All Unauthorized Gas Use charges shall be billed at the higher of \$2.50 per therm or a rate equal to ten times the highest price, for each day, for gas delivered to Florida Gas Transmission at St. Helena Parish, as reported in Platts Gas Daily plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. However, this rate shall not be lower than the maximum penalty charge for unauthorized daily overruns as provided for in the Federal Energy Regulatory Commission approved gas tariffs of the interstate pipelines which deliver gas into Florida. This charge is in addition to all applicable taxes, charges and assessments of the applicable Rate Schedule.

Nothing herein shall be construed to prevent the Company from taking all lawful steps to stop the unauthorized use of gas by Customer, including disconnecting Customers service. Such payment for unauthorized use of gas shall not be deemed as giving Customer or TPS any rights to use such gas.

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19. EQUIPMENT FINANCING

If the Company agrees to provide the necessary natural gas conversion or compression equipment, an agreement as to terms and conditions governing recovery of such conversion costs from the Customer may be entered into and the initial contract term of gas service shall at a minimum be the same as the period of recovery stated in the agreement. Further, the rates established in the monthly rate section may be adjusted to provide for recovery by the Company of the costs incurred, including carrying cost at the Company's overall cost of capital, in providing such natural gas conversion equipment. At such time when the Company has recovered its costs of providing the natural gas conversion equipment the ongoing gas deliveries shall be billed at rates stated in the Customers applicable Rate Schedule.

20. TAXES AND OTHER ADJUSTMENTS

There will be added to all bills rendered all applicable local utility and franchise taxes, State sales taxes and gross receipts tax presently assessed by governmental authority, as well as any future changes or new assessments by any governmental authority subsequent to the date of any Rate Schedule. All such assessments as described above shall be shown on Customer bills.

21. BUDGET BILLING PLAN

Available to any Residential Customer as defined under the Technical Terms and Abbreviations of this tariff. A Customer may elect to enroll in the Company's Budget Billing Plan to help stabilize their monthly payments. To qualify for the Budget Billing Plan, a Customer must be a year-round Customer and have no balance owing when beginning the plan. Following a Customer's request to participate in the Budget Billing Plan the Company shall have 45 days in which to determine the Customer's eligibility and process an enrollment to initiate billing under the plan.

If a Customer requests the Budget Billing Plan, the initial budgeted payment amount will be based on the average of the previous 12 months usage normalized for weather applied to the then current or Company projected billing rates, and shall include any regulatory fees or taxes applicable to the Customer. If the Customer has not received Gas Service from the Company for the preceding 12 months, the Company will use the best information available to calculate the initial monthly payment amount. The total deferred debit or credit balance will be shown on the Customer's bill.

The Company reviews all budget payments and resets them annually on or about August of each year. On such recalculation, one-twelfth of any debit or credit deferred balance will be added to the following year's recalculated budgeted monthly payment amount. However, a Customer may request a payment of a credit balance in which case the recalculated amount will be adjusted to reflect the removal of the credit balance. In addition, the Company also performs a semi-annual review and may adjust the budget payment if it varies by more than \$5.00 or 10% whichever is less.

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The Company may also recalculate the payment quarterly if it determines that changes in Customer equipment or billing rates warrant. However, the Company may only begin charging such recalculated quarterly amounts on the Customer's next successive bill if the recalculated budgeted payment amount varies by 35% or more from the budgeted payment amount then in effect. Any balances outstanding at the time of a non-annual recalculation shall be included in such recalculation with the objective of achieving a net zero balance at the end of the program year.

A Customer's participation in the Budget Billing Plan will be continuous unless the Customer requests that participation in the plan be discontinued, or gas service has been terminated at the premise, or the Customer is delinquent in paying the budgeted payment amount, which may result in shut-off for non-payment and/or removal from the program. If a Customer no longer participates in the plan, the Customer shall pay any deferred debit balances with their next regular monthly bill, with any deferred credit balance being used to reduce the amount due from the next regular monthly bill. Upon termination from the plan, for any reason, any billed outstanding balance not paid by the next due date shall be considered past due and late payment fees shall apply. In addition, prior to plan termination, late payment fees shall apply to past due Budget Billing Plan payment amounts.

22. LIMITS OF COMPANY RESPONSIBILITIES

The Company shall not be liable for any property damage, fatality, or personal injury sustained on the Customer's premise resulting from the Customer's installation of the gas pipe, fittings, appliances, storage tanks, compressors, and apparatus of any type of others on the Customer's premises. The Company will not be responsible for the use, care or handling of gas delivered to the Customer after it passes from the Company's lines on the Customer's side of the point of delivery. The Company shall not be liable to the Customer for naturally occurring or other impurities, regardless of the sources, such as water, sand, black powder, sulfur, butane, or other chemicals or compounds in the Gas delivered to the Customer or their vehicle.

Whenever the Company deems an emergency or system operating condition warrants interruption, curtailment or other limitation of the Gas Service being rendered, such interruption, curtailment or other limitation shall not constitute a breach of contract and shall not render the Company liable for damages suffered as a result of such interruption, curtailment or other limitation of Gas Service or excuse the Customer from continuing to fulfill its obligations to the Company.

In no event shall the Company be under any obligation to inspect the gas piping or appliances of a Customer. Where the Company has reason to believe the flues, gas piping or appliances do not comply with recognized requirements or code, the Company may refuse to supply gas to the Customer. However, the Company shall have no responsibility whatsoever for determining whether any local code or ordinance or any other government requirement is applicable.

No Customer or other person shall, unless authorized by the Company, operate, change or tamper with any of the Company's facilities.

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RULES AND REGULATIONS (Continued)

23. LIMITATION OF DAMAGES

The Customer shall not be entitled to recover from the Company any consequential, indirect, incidental or special damages, such as loss of use of any property, vehicle, or equipment, loss of profits or income, loss of production, rental expenses for replacement property or equipment, diminution in value of real property, or expenses to restore operation, or loss of goods or products.

The Customer shall indemnify, hold harmless, and defend the Company from and against any and all liability, proceedings, suits, cost or expense for loss, damage or injury to person or property, in any manner directly or indirectly connected with or growing out of the transmission and/or use of natural gas by the Customer at or on the Customer's side of the point of delivery or out of the Customer's negligent acts or omissions.

24. ACCESS TO PREMISES

The Customer shall grant to the Company without cost to the Company, all rights, easements, permits and privileges which in the Company's opinion are necessary for the rendering of service. The Customer will furnish to the Company, without charge, an acceptable location for the Company's meter and shall give Company employees and representatives access to the Customer's premise so that the Company may operate, inspect and maintain its facilities. Failure to grant access could result in disconnection of service.

25. Excess Flow Valves

Existing single family residential regardless of size, as well as multi-family residences and commercial Customers not using in excess of one-thousand (1,000) standard cubic feet per hour (SCFH) per service, may request the Company to install an excess flow valve (EFV) or equivalent equipment, which appropriate equivalent will be determined in the Company's sole discretion, for the purpose of interrupting the flow of gas. The Customer shall reimburse the Company for the cost associate with installing an EFV (or equivalent equipment) when such installation is performed at the request of the Customer.

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RESIDENTIAL SERVICE – 1 (RS-1)

APPLICABILITY

Service is available to Residential Customers using between 0 and 99 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$12.00
Distribution Charge, per therm	\$0.47322
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

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RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

Service is available to Residential Customers using between 100 and 599 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$15.00
Distribution Charge, per therm	\$0.41137
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

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RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

Service is available to Residential Customers using 600 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$20.00
Distribution Charge, per therm	\$0.53133
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

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GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

Service is available to Non-Residential Customers using between 0 and 5,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$25.00	\$25.00
Distribution Charge, per therm	\$0.37923	\$0.37923
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

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GENERAL SERVICE - 1 (GS-1)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.

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GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

Service is available to Non-Residential Customers using between 6,000 and 24,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$35.00	\$35.00
Distribution Charge, per therm	\$0.34153	\$0.34153
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

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GENERAL SERVICE - 6K (GS-6K)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.

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GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

Service is available to Non-Residential Customers using between 25,000 and 119,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$150.00	\$150.00
Distribution Charge, per therm	\$0.32696	\$0.32696
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

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GENERAL SERVICE - 25K (GS-25K)
(Continued)

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Customer's TPS shall deliver an Average Daily Delivery Quantity ("ADDQ"), as determined monthly by the Company.

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GENERAL SERVICE - 120K (GS -120K)

APPLICABILITY

Service is available to Non-Residential Customers using between 120,000 and 1,249,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$300.00	\$300.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.19499	\$0.19499
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

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GENERAL SERVICE - 120K (GS -120K)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ): (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

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GENERAL SERVICE - 1,250K (GS -1,250K)

APPLICABILITY

Service is available to Non-Residential Customers using between 1,250,000 and 10,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$500.00	\$500.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.09453	\$0.09453
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

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GENERAL SERVICE - 1,250K (GS -1,250K)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

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GENERAL SERVICE – 11M (GS - 11M)

APPLICABILITY

Service is available to Non-Residential Customers using between 11,000,000 and 24,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$1,000.00	\$1,000.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.0800	\$0.0800
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

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GENERAL SERVICE - 11M (GS – 11M)
(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM
THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

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GENERAL SERVICE – 25M (GS - 25M)

APPLICABILITY

Service is available to Non-Residential Customers using 25,000,000 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$2,000.00	\$2,000.00
Demand Charge, per DCQ	\$0.575	\$0.575
Distribution Charge, per therm	\$0.0400	\$0.0400
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

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GENERAL SERVICE - 25M (GS – 25M)

(Continued)

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ) (continued)

At any time a Customer may request an adjustment to its Billing DCQ. If the Customer is able to demonstrate an ongoing change in its maximum daily therm requirements then the Company may at its discretion adjust Customers Billing DCQ prospectively. However, the initial Billing DCQ shall be established for all Customers with active service at the effective date of this tariff based on the highest daily actual therm consumption recorded at Customer's premises over the thirty-six month historic period ending March 31st of each year.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge and Demand Charge. In addition, a minimum annual charge shall be assessed by applying the Distribution Charge hereunder to the difference between the annual minimum qualifying therms specified in this Rate Schedule and the annual usage of the Customer.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

TERM OF CONTRACT

The initial term of which shall be no less than one (1) year and year to year thereafter until terminated by ninety (90) days written notice by either party.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.
3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for all Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

SPECIAL CONDITIONS, APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.

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GAS LIGHTING SERVICE (GL)

AVAILABILITY

See "Limitations of Service" below.

APPLICABILITY

Firm Natural gas service for continuous street or outdoor lighting devices installed upstream of the Customer's meter.

LIMITATIONS OF SERVICE

This Rate Schedule is closed and is restricted to Customers who were served prior to March 17, 1975.

*MONTHLY RATE

Distribution Charge	\$10.72 per lamp (\$0.59535 per therm X 18 therms)
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*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. For the purpose of applying Riders or other billing adjustments usage of eighteen therms per lamp per month will be assumed.

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

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Original Sheet No. 47

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

Service is available to Residential Customers whose only gas usage is for a standby electric generator.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge:	\$16.81	
Distribution Charge:	0 - 14 therms	\$0.00000 per therm
	More than 14 therms	\$0.52248 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the customer terminates the service in writing within 30 days before the end of the term.

2. If the customer terminates the service before the 12-month term ends, the customer will be billed the minimum bill for the remaining months of the service.

3. If the customer installs an additional gas appliance at the premise at which service is provided, then the customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

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COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

Service is available to Non-residential Customers whose only gas usage is for a standby electric generator with annual consumption of less than 120,000 therms.

CHARACTER OF SERVICE

A firm delivery service of natural gas, or its equivalent, delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge:	\$24.00	
Distribution Charge:	0 - 26 therms	\$0.00000 per therm
	More than 26 therms	\$0.49531 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a Customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the Customer terminates the service in writing within 30 days before the end of the term.

2. If the Customer terminates the service before the 12-month term ends, the Customer will be billed the minimum bill for the remaining months of the service.

3. If the Customer installs an additional gas appliance at the premise at which service is provided, then the Customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

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First Revised Sheet No. 49

NATURAL GAS VEHICLE SERVICE-I (NGV-I)

APPLICABILITY

For gas delivered to any Customer through a separate meter for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers. NGV-I is only available to those Customers who are presently receiving this service as of August 13, 2013. Customers seeking such service after this date shall take service under the NGV-II terms of this Tariff.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$25.00	\$25.00
Distribution Charge, per therm	\$0.23232	\$0.23232
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge. In addition, a minimum annual charge, if applicable, shall be assessed by applying the applicable rates and adjustments hereunder to the difference between the minimum therms, if any, established per the Customer's Agreement and the Customers annual usage.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Automatic Meter Reading (AMR) equipment is required for transportation Customers served under this Rate Schedule using over 120,000 therms per year. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

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NATURAL GAS VEHICLE SERVICE-II (NGV-II)

APPLICABILITY

For gas delivered to any Customer for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers after August 13, 2013.

MONTHLY RATE

Service is available under any General Service (GS) Rate Schedule (GS-1 through GS - 1250k) based on the Customer's therms per year as determined by the Company.

The charges, terms and conditions as provided under the applicable GS Rate Schedule shall apply, including all applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company, notwithstanding the Special Conditions sections below.

MONTHLY FACILITIES CHARGE WHEN COMPANY PROVIDES EQUIPMENT NECESSARY FOR NGV-II SERVICE

The Monthly Facilities Charge, if applicable, shall be equal to 1.6% multiplied by the Company's Gross Investment in facilities, as determined by the Company required to serve the Customer. As used here, Gross Investment means the total installed cost of the facilities as determined by the Company, which may include but are not limited to dryers, compressors, storage vessels, controls, piping, metering, dispensers, and any other related appurtenances including the necessary redundancy to provide for reliable service, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The 1.6% factor is subject to adjustment if the Customer makes a contribution in aid of construction. The adjusted factor will be as stated in the Company's standard agreement for service provided under this Rate Schedule. If the service is provided under a standard agreement to more than one Customer, the charges applicable to each Customer shall be as stated in the agreement with the individual Customer. The standard agreement may also require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee, such as a bond or letter of credit, and/or other provisions as determined appropriate by the Company.

1) COMPANY PROVIDED FACILITIES ON CUSTOMER PREMISES

If Company provides and maintains the necessary facilities for compression and dispensing of such natural gas for delivery to vehicles on the Customer's property, the following additional charge shall apply:

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NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

1) COMPANY PROVIDED FACILITIES ON CUSTOMER PREMISE (Continued)

Monthly Facilities Charge

The provision and maintenance of the facilities does not include the physical dispensing of compressed natural gas into vehicles, or the provision of electricity required to operate the facility. The physical dispensing of compressed natural gas into vehicles, the collection and remittance of any federal or state or local tax imposed on compressed natural gas dispensed for use as motor fuel, and the payment for electricity used to operate the facility shall be the responsibility of the Customer. A Company-provided facility could be a residential fueling station.

2) LIMITED ACCESS FACILITIES LOCATED ON COMPANY PREMISES

The Company may, under agreement with one or more Customers, provide and maintain, on the Company's premises, the necessary facilities for compression and dispensing of natural gas into motor vehicles. The Customer may elect to receive distribution service and purchase gas under any of the GS schedules, provided that the Customer would otherwise meet the requirement to be served under the provision of the rate schedule elected.

In addition to the distribution and gas charges as provided under the rate schedule elected by the Customer, the following charges shall apply:

a) Monthly Facilities Charge

The Monthly Facilities Charge, if applicable, shall be equal to 1.6% multiplied by the Company's Gross Investment in facilities, as determined by the Company required to serve the Customer. As used here, Gross Investment means the total installed cost of the facilities as determined by the Company, which may include but are not limited to dryers, compressors, storage vessels, controls, piping, metering, dispensers, and any other related appurtenances including the necessary redundancy to provide for reliable service and land and land rights, before any adjustment for accumulated depreciation, a contribution in aid of construction, etc. The 1.6% factor is subject to adjustment if the Customer makes a contribution in aid of construction. The adjusted factor will be as stated in the Company's standard agreement for service provided under this Rate Schedule. If the service is provided under a standard agreement to more than one Customer, the charges applicable to each Customer shall be as stated in the agreement with the individual Customer. The standard agreement may also require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee, such as a bond or letter of credit, and/or other provisions as determined appropriate by the Company.

b) Compressed Gas Dispensing Fee

The monthly dispensing fee shall recover all costs related to dispensing and be provided in the standard agreement.

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NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

2) LIMITED ACCESS FACILITIES LOCATED ON COMPANY PREMISES (Continued)

c) Tax

The Company shall collect from the Customer and remit to the applicable authority any motor fuel tax on compressed natural gas.

Any service provided from a facility located on the Company's premises shall be provided at the time and under the terms and conditions as determined by the Company and specified in the agreement(s) with the Customer(s). The standard agreement may require a commitment to purchase service for a minimum period of time, take or pay for a minimum amount of service, a contribution in aid of construction, a guarantee (such as a bond) and/or other provisions as determined appropriate by the Company.

3) PUBLICLY ACCESSIBLE FACILITIES LOCATED ON COMPANY PREMISES

If the Company offers service to Customer from facilities located on the Company's premises only the following charges shall apply:

Distribution and Dispensing: \$0.50 /Therm

Gas Cost: No lower than the monthly PGA

Taxes: Applicable motor fuel or other taxes applicable to compressed natural gas dispensed for motor fuel

The total charge, consisting of the Distribution and Dispensing charge, the Gas Cost, and Taxes, shall be as determined by the Company. However, the Gas Cost component of the charge shall not be less than the Purchased Gas Adjustment (PGA) and other adjustments, charges and/or credits determined to be applicable. In addition, the gas commodity component (total charge less the Distribution and Dispensing charge and applicable taxes) will be accounted for as recovery of gas cost in the annual PGA docket. Other Riders of this Tariff will not be credited for such service.

Any service provided from a facility located on the Company's premises shall be provided at the time and under the terms and conditions as determined by the Company.

MINIMUM BILL

The minimum monthly bill shall be the minimum bill as provided for in the GS Rate Schedule applicable to the Customer plus any additional Monthly Facilities Charge except for option 3.

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NATURAL GAS VEHICLE SERVICE-II (NGV-II)
(Continued)

3) PUBLICLY ACCESSIBLE FACILITIES LOCATED ON COMPANY PREMISES (Continued)

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company and are subject to late payment charges.

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

2. A separate meter or sub-meter may be requested by the Customer or required by the Company; in which case the Customer will pay the cost of the meter and installation which shall remain the property of the Company.

3. The collection and remittance of any federal or state or local tax specifically imposed on compressed natural gas dispensed for motor fuel shall be the responsibility of the Customer or Retailer, unless otherwise provide for in a Customer's agreement.

4. The terms and conditions applicable to sub-metering and allocation of cost included elsewhere in this Tariff are not applicable to Compressed Natural Gas used for motor fuel.

5. NGV service is not available for resale by residential customers.

6. The Company shall not be responsible in any manner for the use, care or handling of natural gas once it is delivered to a natural gas vehicle.

7. If the Company, by itself or in partnership with another entity, responds to a competitive situation of a government agency or commercial customer and has volumes greater than 250,000 therms per year, the Company has the option to provide NGV service, equipment, facilities, and distribution at rates and charges set on an individual Customer basis via a special contract as long as the rate is above incremental cost with a reasonable return. At the Company's discretion it may recover the difference between the otherwise applicable tariff rate and the approved contract rate under this rate provision through Rider "C", Competitive Rate Adjustment ("CRA").

8. If a Customer is phasing in the use of compressed natural gas as motor fuel and is acquiring and placing into service vehicles fueled by compressed natural gas over a period of years, the Monthly Facilities Charge may be phased-in over the term of agreement. However, the net present value of the revenue from the phased-in charges, discounted at the Company's authorized rate of return, shall be set equal to the net present value of the revenue that would be generated over the term of the contract if the Monthly Facilities Charge was not phased-in. Any such phase-in shall be provided in the agreement for service.

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Volume No. 9

Original Sheet No. 54

CONTRACT DEMAND SERVICE (KDS)

OBJECTIVE

The objective of this Rate Schedule is to enable the Company to attach incremental load to its system by providing the Company with the flexibility to negotiate individual service agreements with Customers taking into account competitive and economic market conditions and system growth opportunities.

APPLICABILITY

Sales or Transportation service is available under this Rate Schedule to any non-Residential Customer bringing a minimum new incremental demand of 250,000 additional therms per year to the Company's system at one location.

Terms of service including operating conditions and, if applicable, a capital repayment mechanism acceptable to Company, which may include, but shall not be limited to, a minimum monthly or annual bill, will be set forth in individual service agreements between the Company and the Customer. Absent a service agreement with Company under this Rate Schedule, Company has no obligation to provide, and the Customer shall have no right to receive, service under this Rate Schedule, and Customer may elect to receive service under other applicable Rate Schedules.

GAS SUPPLY OBLIGATION

The Company shall have no obligation to provide natural gas supplies to Transportation Customers under this Rate Schedule.

MONTHLY RATE

1. The Distribution Charge shall be an amount negotiated between Company and Customer, but the rate shall not be set lower than the incremental cost the Company incurs to serve the Customer. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes. The charge shall include any capital recovery mechanism. The charge shall be determined by the Company based on Company's evaluation of competitive and overall economic market conditions and the opportunity for the Company to expand its system into areas not served with natural gas. Such evaluation may include, but is not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's alternate fuel or energy source; the nature of the Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.); and the opportunity to extend gas service to areas not supplied with natural gas. With respect to existing Customers, an additional load of at least 250,000 therms must be added, and the negotiated KDS rate will only apply to the additional load added to the Company's system.

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Original Sheet No. 55

CONTRACT DEMAND SERVICE (KDS)
(Continued)

MONTHLY RATE (Continued)

2. The Commodity Charge, if taking supply from the Company, shall be the rate per therm for gas used computed to be the incremental cost of purchasing or producing gas.

INTERRUPTION AND CURTAILMENT

In addition to the interruption and curtailment terms in the Rules and Regulations or the Company's Curtailment Plan the Company shall have the right to reduce or to completely curtail deliveries to Customer pursuant to this Rate Schedule:

1. If in the Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or
2. in the event Company is notified by its supplier or pipeline transporter to interrupt or curtail deliveries to Customer, or deliveries of gas for uses of the same type or category as Customer's use of gas hereunder; or
3. when necessary to maintain the operational reliability of Company's system.

CONFIDENTIALITY

The Company and Customer each regard the terms and conditions of the negotiated service agreement as confidential, proprietary business information.

The Company and Customer will utilize all reasonable and available measures to guard the confidentiality of said information, subject to the requirements of courts and agencies having jurisdiction hereof.

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement.
2. Term of Agreement: If the provision of service hereunder requires the installation of natural gas equipment at Customer's facility, Company and Customer may enter into an agreement as to the terms and conditions regarding the reimbursement of costs relating to such equipment. The initial term of the service agreement shall, at a minimum, be equal to the period of cost reimbursement. The rates established in the Monthly Rates section may be adjusted to provide for such cost reimbursement to the Company including carrying costs.

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CONTRACT DEMAND SERVICE (KDS)
(Continued)

SPECIAL CONDITIONS (Continued)

3. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for Customers served under this Rate Schedule, see the Rules and Regulations for Metering for terms and conditions related to AMR's.

4. When entering into a service agreement with a Customer under this Rate Schedule, Company will take reasonable steps to mitigate the potential of any revenue shortfalls between the revenues received under a service agreement and the total cost and expenses relating to the associated capital investment made by the Company, including minimum annual requirements.

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LOAD ENHANCEMENT SERVICE (LES)

OBJECTIVE

The objective of this Rate Schedule is to enable the Company to retain or obtain significant load on its system by providing the Company with the flexibility to negotiate individual service agreements with non-Residential Customers taking into account competitive and economic market conditions and overall system benefits.

APPLICABILITY

This sales or transportation service is available at the Company's sole discretion to Customer's which meet the applicability standards, including (1) an existing commercial customer receiving service under contract or any new or existing customer that would otherwise qualify for service under Rate Schedules KDS, TSS, OSS, GS-120K, GS-1,250K, GS-11M or GS-25M; (2) the Customer must provide the Company verifiable documentation of either a viable alternative fuel or of a Customer's opportunity to economically bypass the Company's system; (3) the Company must demonstrate that the Customer served under this Rate Schedule will not cause any additional cost to the Company's other rate classes, including, at a minimum, that the rate shall not be set lower than the incremental cost plus some additional amount as reasonable return on investment and; (4) the Customer and the Company must enter into a service agreement under this Rate Schedule. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes.

SERVICE AGREEMENT OBLIGATIONS

Terms of service including operating conditions and, if applicable, a capital repayment mechanism acceptable to Company, which may include, but shall not be limited to, a minimum monthly or annual bill, will be set forth in individual service agreements between the Company and the Customer. Absent a service agreement with Company under this Rate Schedule, Company has no obligation to provide, and the Customer shall have no right to receive, service under this Rate Schedule, and Customer may request service under other applicable Rate Schedules.

Any service agreement under LES shall be subject to approval by the Florida Public Service Commission (FPSC) before any contract rate is implemented and the agreement can be executed by the parties.

GAS SUPPLY OBLIGATION

The Company shall have no obligation to provide natural gas supplies to Transportation Customers under this Rate Schedule.

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LOAD ENHANCEMENT SERVICE (LES)
(Continued)

MONTHLY RATE

1. The Distribution Charge shall be an amount negotiated between Company and Customer, but the rate shall not be set lower than the incremental cost plus some additional amount as a reasonable return on investment the Company incurs to serve the Customer. The distribution charge also shall include any capital recovery mechanism. The distribution charge shall be determined by the Company based on Company's evaluation of competitive and overall economic market conditions and the opportunity for the Company to expand its system into areas not served with natural gas as applicable. Such evaluation may include, but is not necessarily limited to: the cost of gas which is available to serve Customer; the delivered price and availability of Customer's alternate fuel or energy source; the nature of the Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.); and the opportunity to extend gas service to areas not supplied with natural gas. As used herein incremental cost shall include operations and maintenance, the depreciation expense for facilities used to provide service to the Customer, the return on the facilities computed at the rate of return approved in the Company's most recent rate case, and associated taxes.

2. The Commodity Charge shall be the rate per therm for gas used computed to be the incremental cost of purchasing or producing gas, if taking supply from the Company.

3. The Company may permit the Customer to combine the accounting for the gas load delivered to multiple meters serving the same premise for this service.

INTERRUPTION AND CURTAILMENT

In addition to the interruption and curtailment terms in the Rules and Regulations or the Company's Curtailment Plan, the Company shall have the right to curtail deliveries to Customer pursuant to this Rate Schedule:

1. If in the Company's opinion, Customer will overrun the volume of gas to which it is entitled from its supplier (or overrun the volume of gas being delivered to Company for Customer's account); or

2. in the event Company is notified by its supplier or pipeline transporter to interrupt or curtail deliveries to Customer, or deliveries of gas for uses of the same type or category as Customer's use of gas hereunder; or

3. when necessary to maintain the operational reliability of Company's system.

CONFIDENTIALITY

The Company and Customer each regard the terms and conditions of the negotiated service agreement as confidential, proprietary business information.

The Company and Customer will utilize all reasonable and available measures to guard the confidentiality of said information, subject to the requirements of courts and agencies having jurisdiction hereof.

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Original Sheet No. 59

LOAD ENHANCEMENT SERVICE (LES)
(Continued)

SPECIAL CONDITIONS

1. Service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement but such modification or exemption shall not apply to the minimum prerequisite requirements set forth in the Applicability section of this Rate Schedule.

2. Term of Agreement: If the provision of service hereunder requires the installation of natural gas equipment at Customer's facility, Company and Customer may enter into an agreement as to the terms and conditions regarding the reimbursement of costs relating to such equipment. The initial term of the service agreement shall, at a minimum, be equal to the period of cost reimbursement. The rates established in the Monthly Rates section may be adjusted to provide for such cost reimbursement to the Company including carrying costs.

3. No later than 180 days prior to the expiration of this special contract, a Customer served under an LES contract may request a new contract under the terms and conditions of this tariff provision. If an agreement is not reached by the end of the term, the agreement will convert to the applicable General Services tariff (based on volume) until a new contract has been approved by the FPSC and executed by the parties.

4. Automatic Meter Reading (AMR) equipment capable of providing daily readings is required for Customers served under this Rate Schedule. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

5. When entering into a service agreement with a Customer under this Rate Schedule, Company will take reasonable steps to mitigate the potential of any revenue shortfalls between the revenues received under a service agreement and the total cost and expenses relating to the associated capital investment made by the Company, including minimum annual requirement.

6. The difference between the otherwise applicable tariff rate and the approved contract rate under this Rate Schedule may be subject to recovery through Rider "C", Competitive Rate Adjustment ("CRA").

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Original Sheet No. 60

THIRD PARTY SUPPLIER (TPS)

APPLICABILITY

The provisions of this Rate Schedule shall apply to brokers, marketers, Customers intending to act as their own gas supplier, and other third party suppliers (collectively "Third Party Suppliers" or "TPS") of natural gas that wish to either act as agents for Transportation Customers or deliver natural gas supplies to Company's City Gate for Transportation Customers. Third Party Suppliers wishing to sell and/or deliver gas on the Company's system will be required to sign a Service Agreement in which they will agree to be bound by the terms and conditions of the Company's Tariff.

TERM OF CONTRACT

The term of the contract shall be at least three (3) years and from month to month thereafter unless terminated on thirty (30) days written notice.

TERMS OF PAYMENT

The TPS agrees to pay for all balancing and other transportation related charges determined by the Company to be billable to a TPS on behalf of their Customers as provided for in this tariff. All charges due from a TPS under this Rate Schedule shall be paid in full within 20 days of the billing date. The TPS and the Company will resolve any disputed amounts. Adjustments, if any, will be reflected on future billings.

CREDITWORTHINESS

Company shall not be required to permit any TPS who fails to meet Company's standards for creditworthiness to sell or deliver gas on its system. Company may require that TPS provide the following information:

1. Current financial statements (to include a balance sheet, income statement, and statement of cash flow), annual reports, 10-K reports or other filings with regulatory agencies, a list of all corporate affiliates, parent companies and subsidiaries and any reports from credit agencies which are available. If audited financial statements are not available, then TPS also should provide an attestation by its chief financial officer that the information shown in the unaudited statements submitted is true, correct and a fair representation of TPS's financial condition.
2. A bank reference and at least three trade references.
3. A written attestation from TPS that it is not operating under any chapter of the bankruptcy laws and is not subject to liquidation or debt reduction procedures under state laws, such as an assignment for the benefit of creditors, or any informal creditor's committee agreement. An exception can be made for a TPS who is a debtor in possession operating under Chapter XI of the Federal Bankruptcy Act but only with adequate assurances that any charges from the Company will be paid promptly as a cost of administration.

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THIRD PARTY SUPPLIER (TPS)
(Continued)

CREDITWORTHINESS (Continued)

4. A written attestation from TPS that it is not subject to the uncertainty of pending litigation or regulatory proceedings in state or federal courts which could cause a substantial deterioration in its financial condition or a condition of insolvency.

5. A written attestation from TPS that no significant collection lawsuits or judgments are outstanding which would seriously reflect upon the TPS's ability to remain solvent.

To remain in good standing, no uncontested delinquent balances should be outstanding for natural gas sales, storage, Transportation Services, or imbalances previously billed by Company, and TPS must have paid its account according to the established terms, and not made deductions or withheld payment for claims not authorized by contract.

TPS shall furnish Company at least annually, and at such other time as is requested by Company, updated credit information for the purpose of enabling Company to perform an updated credit appraisal. In addition, Company reserves the right to request such information at any time if Company is not reasonably satisfied with TPS's creditworthiness or ability to pay based on information available to Company at that time.

Company shall not be required to permit and shall have the ability to suspend any TPS who is or has become insolvent, fails to demonstrate creditworthiness, fails to timely provide information to Company as requested, or fails to demonstrate ongoing creditworthiness as a result of credit information obtained; provided, however, TPS may continue to sell / deliver gas on the Company's system if TPS elects one of the following options:

(A) Payment in advance for up to three (3) months service as determined by the Company.

(B) A standby irrevocable letter of credit in form and substance satisfactory to Company in a face amount up to three (3) months service. The letter of credit must be drawn upon a bank acceptable to Company.

(C) A guaranty in form and substance satisfactory to Company, executed by a person that Company deems creditworthy, of TPS's performance of its obligations to Company.

(D) Such other form of security as TPS may agree to provide and as may be acceptable to Company.

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THIRD PARTY SUPPLIER (TPS)
(Continued)

CREDITWORTHINESS (Continued)

In the event TPS fails to meet the terms of this Creditworthiness section, Company may, without waiving any rights or remedies it may have, and subject to any necessary authorizations, suspend TPS until such time as they are deemed compliant by the Company.

The insolvency of a TPS shall be evidenced by the filing by TPS, or any parent entity thereof, of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction adjudging the TPS, or any parent entity thereof, bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of the TPS, or any Parent entity thereof, under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator, (or similar official) of the TPS or any parent entity thereof or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs.

MONTHLY RATE

Customer Charge	\$400.00
Charge for each Transportation Customer served by the TPS	\$6.07

DETERMINATION OF THE AVERAGE DAILY DELIVERY QUANTITY ("ADDQ")

The ADDQ for each Customer without an AMR device will be calculated by the Company by dividing the Customer's usage for each of the most recent twelve (12) billing months by the total number of days in each billing month. Company may adjust Customer's ADDQ at any time, due to changes in Customer's equipment or pattern of usage. For new Customers, the initial ADDQ will be estimated by Company, based upon the rating of the Customer's gas equipment and expected utilization of the equipment. The TPS will be obligated to deliver the aggregate ADDQ each day for Customers it serves.

The Company will notify TPS of its aggregate ADDQ obligation for each day of the next succeeding month on the Company's EBB, or other means as determined by the Company. If TPS does not agree with Company's determination of TPS's aggregate ADDQ, it must notify the Company in writing within two business days no later than 5:00 p.m. Eastern Standard Time. Company and TPS will reconcile any differences no later than 5:00 p.m. Eastern Standard Time on the twentieth (20th) of the month.

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THIRD PARTY SUPPLIER (TPS)
(Continued)

NOMINATIONS FOR SERVICE

The TPS daily nominations shall consist of the ADDQ amount as provided by the Company, if applicable, plus an amount to meet their non-ADDQ Customers daily requirements. The TPS shall use its best efforts to match their daily nominations to ADDQ and non-ADDQ requirements for the Customers it serves. Failure to provide nominations may result in suspension of service to Customers of the offending TPS. In addition, TPS must identify interstate pipeline contract(s) on which deliveries will be made to the Company's distribution system on the Company's EBB conforming with NAESB cycles. Failure to comply with the Company's nominating procedures may result in curtailment of third party gas deliveries or additional monthly cash-outs. Company reserves the right to require daily balancing, and shall have the right to curtail service to ensure deliveries on a uniform basis and to correct any imbalances.

Company shall be entitled to retain at no cost to Company a percentage of the quantity of gas delivered by or for the account of Customer at each Receipt Point for transportation to Customer, as gas which shall be deemed to be an allowance for transportation shrinkage in the performance of service under each applicable Rate Schedule. Such percentage shall not be higher than 1.5% without prior approval of the Florida Public Service Commission. The Company shall have the right to adjust the percentage from time to time to reflect the actual operating experience of the Company and/or any change in the methodology used by Company to calculate the amount of gas deemed as transportation shrinkage. Upon request, Company shall furnish to Customer information to support any such adjustment to such percentage.

In making Nominations the TPS shall provide the following:

- (1) The pipeline company and the pipeline transportation contract identifiers under which gas deliveries will be made to the Company's distribution system.
- (2) The daily quantity of gas, expressed in MMBTU (Dekatherms), to be tendered at each receipt point, however the Company reserves the right to specify at which pipeline receipt point a TPS will deliver gas as a percentage of the TPS total monthly deliveries.
- (3) The estimated term of the nomination.
- (4) The name, address, and telephone number of a contact person that is available to receive communication from Company at any and all times and upon whose written and oral communications Company may exclusively rely.

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THIRD PARTY SUPPLIER (TPS)
(Continued)

NOMINATIONS FOR SERVICE (Continued)

(5) Any additional information as may be required by the Company in order to perform its functions as a Delivery Point Operator on the pipeline transportation system.

If Customer's TPS fails to comply with provisions 1 through 5 above, Company may not schedule the commencement of service or change a prior nomination.

DAILY NOMINATION PENALTIES

The TPS shall deliver, or cause to be delivered, to the Company at the point(s) of receipt and receive, or cause to be received, from Company at the point(s) of delivery, on a uniform daily basis, that quantity of natural gas that has been Nominated for Service.

Except for conditions of Force Majeure or per prior agreement with the Company to modify nominations, on any day that the sum of the actual daily quantity of natural gas received by Company ("Actual Receipts") varies from the sum of daily quantities Nominated for Service during such day for transportation at the points of receipt (Scheduled Volumes) by more than ten percent of the Nominated Receipts, the Company may impose a penalty equal to Unauthorized Gas Use charge times the variance in excess of ten percent of the Nominated Receipts unless in its opinion the system or Customers receiving PGA service were not harmed as a result of the imbalance. The Company reserves the right to limit this imbalance to five percent upon twenty four hours notice to the TPS representatives.

These charges are in addition to monthly cash-outs and any other imbalance charges and convey no rights to any quantities of gas to the TPS or its Customers. In the event of non-payment, these charges shall not be assessed to the TPS Customers by the Company. In addition, the Company shall not be required to continue to perform service for TPS Customers if their TPS fails to deliver adequate gas supplies per their daily nominations. The Company reserves the right to discontinue receipts from a TPS until the penalty is paid in full.

PIPELINE IMBALANCES AND CHARGES

Company and TPS recognize that Company may be subjected to imbalance charges from its interstate pipeline suppliers as a result of TPS's failure to deliver confirmed quantities of gas. In the event that Company is assessed penalties as a result of TPS's actions or omissions, TPS shall reimburse Company for such penalties as may be attributable to TPS's actions or omissions. The Company reserves the right to commingle and charge TPSs on a prorated basis, as determined by the Company, any pipeline charges related to transportation that are not readily identifiable to a specific TPS.

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THIRD PARTY SUPPLIER (TPS)
(Continued)

INDEMNIFICATION

As between the Company and TPS, TPS warrants that it has clear title to any gas delivered into the Company's system, and TPS shall be deemed to be in exclusive control and possession of gas prior to its delivery into the Company's system for redelivery to Customer. TPS agrees to indemnify, defend and hold harmless Company from any and all claims, suits or damage actions arising out of deliveries on behalf of a transporting Customer.

ALLOCATION OF SUPPLIES

Gas received by the Company from the TPS shall be allocated first to the GS classes being served under ADDQ in the order of increasing annual usage, then to NGV followed by the remaining GS classes in the order of increasing annual usage, then by KDS and lastly to FGS Customers.

DAILY AND MONTHLY CONTRACT BALANCING

Third Party Suppliers will be billed for all their Customers' balancing charges as follows:

a) Daily Imbalance Charge

The Company shall, within the existing limitations of its system, provide for balancing between gas requirements and actual gas deliveries, net of an adjustment for Company Use and Unaccounted for Gas, received by the Company for the account of the Customers served by the TPS that day. The Company shall not be obligated to provide gas service during an hourly, daily or monthly period in excess of the levels specified in the Rate Schedules under which Customers of the TPS are served.

The Company reserves the right to require daily balancing on any other day in which the Company, in the exercise of its reasonable judgment, determines that such balancing is necessary for operational reasons. The Company will provide the TPS in all instances with at least twenty-four (24) hours advance notice that daily balancing will be imposed.

In the event that daily balancing is imposed in accordance with this section, TPS shall be assessed the following charges for daily imbalances:

	<u>Imbalance *</u>	<u>Charge **</u>
	0% to 5%	\$0.00 per therm
	5.1% to 10%	\$0.10 per therm
Underdeliveries	> 10%	\$0.50 per therm
Overdeliveries	> 10%	\$0.10 per therm

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THIRD PARTY SUPPLIER (TPS)
(Continued)

DAILY AND MONTHLY CONTRACT BALANCING (Continued)

a) Daily Imbalance Charge (Continued)

*The Company reserves the right to limit daily imbalances to plus or minus 5% of the actual quantity received. If the Company limits daily imbalances to plus or minus 5%, all underdeliveries in excess of 5% shall be considered Unauthorized Gas Use and shall be subject to the Unauthorized Gas Use charges.

**The Company may suspend overdelivery charges if it determines such overdeliveries would be beneficial to the systems operation.

All TPSs will automatically be placed in a non-discriminatory daily balancing pool. The Company will aggregate the deliveries and receipts of gas of all TPS Customers participating in the pool for the purpose of determining whether imbalance charges will apply. In the event that charges are nonetheless assessed to certain TPSs, such charges will be no greater than the charges that otherwise would have been assessed if the Company did not have a daily balancing pool. TPSs trading imbalances will nonetheless have to set their own prices or methods by which over or under balances will be traded among individual TPSs.

b) Monthly Imbalance Cash-Out Charge

At the conclusion of every month, the Company will cash out imbalances between TPS's deliveries and their Customers consumption made up of actual and or estimated volumes as follows:

<u>Imbalance Level</u>	<u>Underdeliveries (1)</u>	<u>Overdeliveries (2)</u>
	<u>Factor</u>	<u>Factor</u>
0 to 5%	1.00	1.00
5.1% to 20%	1.10	0.90
> 20%	1.20	0.80

The Company reserves the right to gross up Customer's total consumption for fuel loss at a rate not to exceed 1.5%.

(1) For underdeliveries the amount due to the Company shall be the Imbalance Quantity multiplied by the product of the corresponding Imbalance Level Factor and the applicable price per therm. The price per therm shall be the higher of the total GS-25k Sales Service rate or the monthly average spot price of gas delivered to Florida Gas Transmission at St. Helena Parish, as reported in Platts Gas Daily plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. In the event that this price is no longer available or the basis upon which such price is reported or calculated in such publication changes substantively, Company will file to change its tariff and may, at its discretion, select a representative price in the interim period, subject to FPSC approval.

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THIRD PARTY SUPPLIER (TPS)
(Continued)

DAILY AND MONTHLY CONTRACT BALANCING (Continued)

b) Monthly Imbalance Cash-Out Charge (Continued)

(2) For overdeliveries the amount payable by the Company shall be the Imbalance Quantity multiplied by the product of the corresponding Imbalance Level Factor and the applicable price per therm. The price per therm shall be the Company's lowest supplier commodity rate applicable to the billing month in which the Customer overtendered gas to the Company, or the monthly average spot price for gas delivered to Florida Gas Transmission at Tivoli, as reported in Platts Gas Daily plus Florida Gas Transmission Company's transportation cost and fuel, if applicable. In the event that this price is no longer available or the basis upon which such price is reported or calculated in such publication changes substantively, Company will file to change its tariff and may, at its discretion, select a representative price in the interim period, subject to FPSC approval.

The offering of gas service above the 5% allowed imbalance for the month is at the sole discretion of the Company. If it determines that it cannot continue to provide such service or that it must limit such service, it will notify TPSs served under this Rate Schedule. The use of service above the level allowed by the Company after notification shall constitute Unauthorized Gas Use and shall be subject to the Unauthorized Gas Use charges specified in the Rules and Regulations section of this tariff.

CAPACITY ASSIGNMENT

TPSs will be required to obtain firm interstate pipeline capacity into the Company's distribution system at points designated by the Company at a quantity equivalent to their Customers' aggregate ADDQ. TPSs that do not demonstrate sufficient interstate firm capacity will be required to accept assignment of such capacity from the Company to the extent that it's available, and consistent with the capacity assignment process outlined in the Rules and Regulations Section 15 (Transportation – Special Conditions) section of the tariff.

Refer to Rules and Regulations Section 15 (Transportation – Special Conditions) for the terms associated with the Capacity Assignment process for TPSs.

TREATMENT OF REVENUE

All revenue produced under this Rate Schedule derived from any balancing charges or other revenue related to the recovery of gas costs, exclusive of applicable taxes and assessments, shall be credited to the Purchased Gas Adjustment Clause.

STANDARDS OF CONDUCT

In addition to the above terms and conditions, TPS' must agree to comply with any standards of conduct or other requirements set forth by the Florida Public Service Commission.

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TRANSPORTATION SUPPLY SERVICE (TSS)

APPLICABILITY

Service is available to a TPS who signs a service agreement with the Company.

CHARACTER OF SERVICE

At the Company's discretion gas will be made available for this service only to the extent that such gas supplies can be incrementally purchased providing that Company facilities are suitable and gas supplies can be secured for this service. The Company reserves the right to interrupt this service upon two (2) hours notice at its sole discretion.

*CHARGES

1. An Annual Service Charge of \$500 shall be assessed upon the initial request for this service. This charge will be reassessed for subsequent requests made after June 30 of any year.
2. A Daily Usage Charge of \$50.00 shall be assessed for each day this service is utilized.
3. The Commodity rate per therm for gas used shall be computed to be the higher of a) the PGA or b) the incremental cost of purchasing or producing said gas plus \$0.0750 per therm.

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

TERMS OF PAYMENT

Bills are due upon receipt by the TPS and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

1. Gas Supply: gas purchased for sale under this Rate Schedule shall not be included as part of the gas costs that are recoverable through the PGA Charge.
2. Balancing: gas supplied under this rate schedule shall be deemed a gas delivery by the TPS for purposes of applying the Daily and Monthly Contract Balancing terms of the TPS Rate Schedule.

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TRANSPORTATION SUPPLY SERVICE (TSS)
(Continued)

SPECIAL CONDITIONS (Continued)

3. Rules and Regulations: service under this Rate Schedule shall be subject to the Rules and Regulations set forth in the tariff, except to the extent modified under this Rate Schedule and / or in a service agreement.

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OFF-SYSTEM SALES SERVICE (OSS)

AVAILABILITY

Throughout the service areas of Company, and of any interstate or intrastate natural gas pipeline serving the Company (collectively, the "Pipelines")

APPLICABILITY

Interruptible Gas delivered by Company through the facilities of a Pipeline, using Company's transportation capacity rights on such Pipeline, to any person not connected to Company's distribution system.

CHARGES

Customer Charge	None
Transaction Charge	\$100.00 per transaction
Commodity Charge	As set forth below

For all Scheduled Quantities (as such term is defined in Special Condition 4 below), the Commodity Charge per therm shall be established by agreement between Company and Customer prior to each transaction pursuant to this Rate Schedule.

The Commodity Charge for service pursuant to this Rate Schedule shall be determined by Company based upon Company's evaluation of competitive conditions. Such conditions may include, but are not necessarily limited to: the cost of gas which is available to service Customer; the delivered price and availability of Customer's designated alternate fuel; and the nature of Customer's operations (such as load factor, fuel efficiency, alternate fuel capacity, etc.). Company may from time to time increase or reduce the Commodity Charge as it deems necessary or appropriate to meet competition or remain competitive, but shall have not an obligation to do so.

The Commodity Charge per therm shall include, at a minimum, the cost per therm of the Gas delivered to Customer pursuant to this Rate Schedule, including all variable costs incurred by Company for (or in connection with) Pipeline transportation and all applicable taxes. Company's Purchase Gas Cost Recovery Adjustment Clause, Energy Conservation Cost Recovery Clause and Competitive Rate Adjustment Clause shall not apply to purchases of Gas made by Customer Pursuant to this Rate Schedule.

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OFF-SYSTEM SALES SERVICE (OSS)
(Continued)

SPECIAL CONDITIONS

1. Neither Customer nor Company shall have any obligation to other for any specific minimum quantity of Gas or pipeline capacity on any day or during any month, and deliveries pursuant to this Rate Schedule shall be subject to curtailment or interruption at any time in the sole discretion of Company.

2. Disposition of Net Revenues and Transaction Charges. For purposes of this paragraph "net revenues" shall equal the difference between the Commodity Charge and the cost of gas delivered to Customer inclusive of all taxes and adjustments. Fifty percent (50%) of all net revenues shall be retained by Company. The remaining fifty percent (50%) of such net revenues (and all Transaction Charges) shall be used to reduce Company's cost of gas recovered through the Purchased Gas Cost Recovery Adjustment Clause.

3. Interruption and Curtailment. Company may notify Customer at any time to reduce or cease using gas. Company will endeavor to give as much notice as possible to Customer. Any gas taken in excess of the volume allocated to Customer in an interruption or curtailment order shall be considered Unauthorized Gas Use. Company may bill and Customer shall pay for such unauthorized use per the charges in the Rules and Regulations - Unauthorized Gas Use section.

4. For each day on which Customer desires to receive service pursuant to this Rate Schedule, Customer shall provide a nomination to Company specifying the quantity of Gas it desires to receive at the specified point of delivery pursuant to this Agreement. Following receipt of a timely and complete nomination from Customer, Company will confirm the quantities of Gas to be made available for delivery to Customer at such point of delivery. Quantities confirmed by Company for delivery shall be "Scheduled Quantities".

5. The point of delivery for all gas sold pursuant to this Rate Schedule shall be the delivery point of the delivering Pipeline specified by Customer.

6. Except as modified by the provisions set forth above, service under this Rate Schedule shall be subject to the Rules and Regulations set forth in this tariff.

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Economic Development Gas Service (EDGS)

AVAILABILITY

Service under this Schedule is available, in conjunction with other applicable Commercial or Industrial rate schedule, to any qualifying person that meets the eligibility requirements.

APPLICABILITY

To receive service under this Rate Schedule, the Customer's written application to the Company shall include sufficient information to permit the Company to determine the Customer's eligibility.

Eligibility Requirements: A qualifying person must intend to become a new Customer with the intent to utilize natural gas to provide significant economic development or environmental benefits within the State of Florida or in a manner that increases system utilization; be an existing Customer that materially expands its use of natural gas, that provides significant environmental or economic development benefits within the State, or that increases system utilization; or be a new or existing Customer that meets other criteria as determined appropriate by the Florida Public Service Commission.

Significant Economic Benefit: Customers must intend to: create new jobs or avoid potential job reductions in the State; be identified as a prospect by applicable state, county or municipal economic development entity; or otherwise provide material benefits in the areas' economic development.

Significant Environmental Benefit: Customers must intend to: install or modernize equipment that uses energy more efficiently; reduce carbon emissions; achieve goals under a State or Federal Energy Plan or Policy as may be established from time to time; or otherwise intend to provide measureable benefits to improve Florida's environment.

Qualifying Volumes: To be eligible for service under this rate schedule a new Customer must contract to purchase and/or transport at least 1,000 Dth annually. An existing Customer must contract to purchase and/or transport of at least 1,000 Dth of additional gas annually. The increase in the volume of gas purchased or transported shall result from an increase in business activity and not merely from the resumption of normal operations following a period of abnormal operating conditions. If in the Company's sole judgement an abnormal period has occurred as a result of a strike, equipment failure, or any other abnormal condition during the twelve (12) month period prior to the date of the application by the Customer for service under this rate schedule, the Company shall adjust the Customer's consumption to eliminate any abnormal conditions. The Company, through use of historical data shall determine the base annual consumption for existing Customers. Volumes in excess of the base annual consumption shall be used to evaluate the eligibility of the Customer to receive service under this rate schedule. Loads which are or have been served by the Company during all or part of the twelve (12) month period prior to service under this Rate Schedule, and which are relocated to another metering point within the Company's service area, shall not qualify for this Rate Schedule.

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Economic Development Gas Service (EDGS)
(Continued)

The existing facilities of the Company must be adequate in the sole judgment of the Company to supply the new or expanded natural gas requirements. If construction of new or expanded local facilities by the Company is required, the Customer may be required to make a Contribution in Aid of Construction for the installed cost of such facilities. The Company will evaluate the Customer's request for service and determine the necessity of a Contribution in Aid of Construction for facilities based on the Extension of Facilities provisions in the Company's filed tariff.

The Customer must execute a contract for service under this tariff for a minimum of 10 years.

All other terms and conditions of the companion rate schedule under which service would otherwise be provided shall apply to service provided under this rate schedule.

The Company shall review the Customer's consumption each year to determine whether the Customer has fulfilled the usage requirement to be eligible for service under this rate schedule. If, on an annual basis, the Customer fails to fulfill the usage requirement for service under this tariff future service may be provided under the applicable rate schedule that would otherwise apply.

CUSTOMER CHARGE

A full monthly Customer charge per meter as provided under applicable companion tariff is payable regardless of the usage of gas.

MONTHLY RATE

The non-gas charges that would be billed in accordance with the applicable rate schedule that would otherwise apply to the qualifying volumes if service was not providing under this rate schedule shall be multiplied by the following Adjustment Factors to determine the monthly bill related to the qualifying volumes. For a new Customer the factor will be applied to the charges for the total volume delivered. For an existing Customer, the factor will be applied to the charges applicable to the volume in excess of the base annual volumes. For monthly billing purposes, 1/12th of the base annual volume shall be deducted from actual measured consumption to determine the volume eligible for the discounted factor. The factor will not be applied to the monthly Customer charge.

Contract Year	Billing Months	Adjustment Factor	Discount from Companion Rate Schedule
1	1st through 12th	60%	40%
2	13th through 24th	70%	30%
3	25th through 36th	80%	20%
4	37th through 48th	90%	10%
	Beyond the 48th Month	100%	0%

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Economic Development Gas Service (EDGS)
(Continued)

If the volume of gas purchased or transported in a contract year is less than the volume specified in the contract, the difference in the actual volume and the volume specified in the contract shall be deemed a volume deficiency. For any volume deficiency, the Customer shall be billed an amount equal to the non-gas volumetric charge that would have been billed for the delivery of the volume equal to the deficiency. The bill shall be computed in accordance with the applicable rate schedule that would otherwise apply subject to the discount provided under this rate schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be assessed late payment charges as defined in Section___ of the Company's tariff.

BILLING ADJUSTMENTS

Bills for gas service hereunder shall be subject to adjustment for the applicable taxes, fees, and the cost of purchased gas in accordance with Purchased Gas Adjustment (PGA), and shall be subject to other adjustments, charges and/or credits as determined to be applicable to the applicable rate schedule under which the Customer would otherwise be served. The adjustment factor provided under this rate schedule will not be applied to the PGA and other adjustments factors.

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RIDER "A"

Purchased Gas Adjustment ("PGA")

Applicable to all Customers taking Sales Service from the Company under all GS, GL, RSG, CSG and NGV Rate Schedules. The PGA Charge, as defined herein, is designed to recover the cost to the Company of purchased gas or fuel used as a substitute for or supplemental to purchased gas including the cost of storing or transporting said gases or fuel, the cost of financial instruments employed to stabilize gas costs, other charges or credits as may result from the operation of other tariff provisions, and taxes and assessments in connection with the purchase and sale of gas.

A. The rate per therm for gas supplied in any billing period shall be adjusted by the Company's expected weighted average cost of gas (WACOG), and other adjustments as specified and approved by the Florida Public Service Commission. The WACOG may not exceed the Commission approved purchased gas cost recovery factor based on estimated gas purchases for the twelve-month period ending December 31st, in accordance with the methodology adopted by the Commission. The factor determined as set forth above shall be multiplied by 1.00503 for regulatory fees, and rounded to the nearest \$0.00001 per therm, to be applied to the total number of therms consumed by the Customer during the billing period.

B. The PGA cap recovery factor approved by the Commission for the billing months of January 2018 through December 2018 is \$0.75850 per therm.

C. If re-projected gas cost expenses for the remaining period exceed projected recoveries by at least 10% for the twelve-month period, a midcourse correction may formally be requested by the Company. For changes in market conditions and costs, the Company, upon one day's notice to the Commission, shall have the option of flexing downward (reducing the WACOG) or upward (increasing the WACOG) to the extent that the increase does not exceed the authorized cap. The current month WACOG may be adjusted for prior months' differences between projected and actual costs of gas purchased, but may not exceed the approved cap for the period.

D. Any overrecovery or underrecovery of purchased gas costs by the Company as a result of adjustments made pursuant to the above shall be "trued-up" (refunded to Customer or collected by Company) with interest, during succeeding billing periods as an adjustment to the WACOG, in accordance with the methodology adopted by the Commission, or as such methodology may be amended from time to time by further order of the Commission.

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RIDER "B"

Energy Conservation Cost Recovery Adjustment ("ECCR")

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

The Distribution Charge for the applicable Rate Schedules shall be increased or decreased for the ECCR Rider to reflect the recovery of conservation related expenditures by the Company. The ECCR factor shall be multiplied by the tax factor of 1.00503 and rounded to the nearest \$0.00001 per therm. The Company shall record both projected and actual expenses and revenues associated with the implementation of the Company's Energy Conservation Plan as authorized by the Commission. The procedure for review, approval, recovery, and recording of such costs and revenues is set forth in PSC Rule 25-17.015.

The cost recovery factors including tax multiplier for the twelve month period from June 1, 2018 through December 31, 2018 are:

RS -1, RSG	\$0.17209 per therm
RS -100	\$0.11052 per therm
RS - 600	\$0.06639 per therm
GS - 1, CSG	\$0.03981 per therm
GS - 6K	\$0.03000 per therm
GS - 25K	\$0.02923 per therm
GS - 120K	\$0.01911 per therm
Gas Lighting Customers	\$0.04738 per therm

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RIDER "C"

Competitive Rate Adjustment ("CRA")

Applicable to all Customers except those taking service under Rate Schedules KDS, TSS, OSS, LES or under the NGV special contract rate.

The Distribution Charge for gas sold or transported after June 30, 1991, to Customers to whom this charge applies, is subject to adjustment in accordance with the following provisions, for prior shortfalls or surpluses.

A. For the purposes of this clause, the following definitions shall apply:

(1) "Actual revenue" means Company's actual Margin Revenue derived from service provided on the LES Rate Schedule during a determination period.

(2) "Base revenue" means the Margin Revenue which Company would have derived had all gas sold on the LES Rate Schedule during a determination period, been sold under Rate Schedules GS-120K, GS-1,250K, GC-11M and GS-25M.

(3) "Surplus" means the amount, if any, by which Company's actual revenue exceeds its base revenue for a determination period.

(4) "Shortfall" means the amount, if any by which Company's base revenue exceeds its actual revenue for a determination period.

B. The existence of a shortfall or surplus shall be determined by comparing Company's actual revenue with its base revenue. This determination shall be made each year for the actual twelve months ending September 30th ("determination period").

C. A surplus refund or shortfall recovery shall be implemented during an "adjustment period" beginning January 1st by reducing or increasing the Distribution Charge per therm charge prescribed in each applicable Rate Schedule of this tariff by an adjustment factor computed as follows and multiplied by the tax factor of 1.00503 and rounded to the nearest \$0.00001 per therm.

In the event of a surplus, subtract the amount derived from dividing the Surplus Refund due to Customers by the projected therm sales for these Customers.

In the event of a shortfall, add the amount derived from dividing the Shortfall Recovery by the projected therm sales for these Customers.

Any variation between the actual surplus refund to Customers and the amount calculated pursuant to the preceding paragraph, or between the actual shortfall recovery and the amount which Company elected to recover in an adjustment period, shall be "trued-up" during the succeeding adjustment period pursuant to methodology approved by the Commission.

D. Company may defer all or any portion of a shortfall recovery to a subsequent adjustment period or portion thereof.

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RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

Through its SAFE Program, the Company has identified the potential replacement projects focusing initially on area of limited access/pipe overbuilds, and risk assessment for Rear Lot Mains and Services considering:

- i. The pipe material;
- ii. Leak incident rates;
- iii. Age of pipeline;
- iv. Pressure under which the pipeline is operating.

The Eligible Infrastructure Replacement includes the following:

Company investment in mains and service lines, as replacements for existing Rear Lot Facilities, and regulatory station and other distribution system components, the installation of which is required as a consequence of the replacement of the aforesaid facilities that:

- i. do not increase revenues by directly connecting new Customers to the plant asset;
- ii. are in service and used and useful in providing utility service; and
- iii. that were not included in the Company's rate base for purposes of determining the Company's base rates in its most recent general base rate proceeding.

The Company is recovering its revenue requirement on the actual investment amounts. The revenue requirements are inclusive of:

1. Return on investment as calculated using the Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report;
2. Depreciation expense (calculated using the currently approved depreciation rates);
3. Customer and general public notification expenses associated with the SAFE Program incurred for:

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RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM
(Continued)

- i. all Customers regarding the implementation of the SAFE Program and the approved surcharge factors;
 - ii. the immediately affected Customers where the eligible infrastructure is being replaced; and
 - iii. the general public through publications (newspapers) covering the geographic areas of the eligible infrastructure replacement activities;
4. Ad valorem taxes; and
 5. Federal and state income taxes.

The Company is utilizing a surcharge mechanism in order to recover the costs associated with the SAFE Program. The Company has developed the revenue requirement for the SAFE Program using the same methodology approved in its most recent rate case. The SAFE revenue requirement will be allocated to each Customer class (Rate Schedule) using allocation factors established by the Florida Public Service Commission for the SAFE Program. The per Customer SAFE surcharge is calculated by dividing the revenue requirement allocated to each Customer class by the number of Customers in the class.

The cost recovery factors including tax multiplier for the twelve month period from June 1, 2018 through December 31, 2018 are:

<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule RS-1	\$0.00
Rate Schedule RS-100	\$0.00
Rate Schedule RS-600	\$0.00
Rate Schedule GS-1	\$0.00
Rate Schedule GS-6K	\$0.00
Rate Schedule GS-25K	\$0.00
Rate Schedule GS-120K	\$0.00
Rate Schedule GS-1,250K	\$0.00
Rate Schedule GS-11M	\$0.00
Rate Schedule GS-25M	\$0.00
Rate Schedule GL	\$0.00
Rate Schedule RSG	\$0.00
Rate Schedule CSG	\$0.00

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RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM
(Continued)

Procedure for Establishing SAFE Revenue Requirements

The SAFE Revenue Requirements and any changes thereto shall be calculated and implemented in accordance with the provisions contained in this Rider. SAFE Revenues shall be subject to refund based upon a finding and order of the Commission to the extent provided in this Rider.

The Company shall calculate its SAFE Revenue Requirements annually in the manner prescribed by this Rider and shall file the appropriate petitions with the Commission seeking to establish or change the SAFE Revenue Requirements and Surcharge. The annual filings shall include the following:

1. An annual final true-up filing showing the actual Eligible Replacement costs and actual SAFE Revenues for the most recent 12-month historical period from January 1 through December 31 that ends prior to the annual petition filing. As part of this filing, the Company shall include a summary comparison of the actual Eligible Replacement costs and SAFE Revenues to the estimated total Eligible Replacement costs and SAFE Revenues previously reported for the same period covered by the filing in paragraph (2) of this section. The filing shall also include the final over- or under-recovery of total SAFE Revenue Requirements for the final true-up period.
2. An annual estimated/actual true-up filing showing seven months actual and five months projected Eligible Replacement costs and any SAFE Revenues collected or projected to be collected during the estimated/actual true-up period. The filing shall also include the estimated/actual over- or under-recovery of total Eligible Replacement costs for the estimated/actual true-up period.
3. An annual projection filing showing 12 months projected SAFE Revenue Requirements for the period beginning January 1 following the annual filing hearing.
4. An annual petition setting forth proposed SAFE Revenue Requirements and Surcharges to be effective for the 12-month period beginning January 1 following the annual hearing. Such proposed SAFE Revenue Requirements and Surcharges shall take into account the data filed pursuant to paragraphs (1), (2), and (3) of this section.

The Company shall establish separate accounts or subaccounts for each Eligible Replacement for purposes of recording the costs incurred for each project. The Company shall also establish a separate account or subaccount for any revenues derived from SAFE Surcharges.

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RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM
 (Continued)

Calculation of the SAFE Revenue Requirements and SAFE Surcharges

In determining the SAFE Revenue Requirements, the Commission shall consider only (a) the net original cost of Eligible Replacements (i.e., the original cost); (b) the applicable depreciation rates as determined and approved by the Commission based on the Company's most recent depreciation study; (c) the accumulated depreciation associated with the Eligible Replacements; (d) the current state and federal income and ad valorem taxes; and (e) the Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report.

The SAFE Revenue Requirements shall be calculated as follows:

Line	Description	Value	Source
1	Revenue Expansion Factor	1.6329	As calculated in most recent base rate proceeding, using current tax rates
2	Ad Valorem Tax Rate	%	Effective Property Tax Rate for most recent 12 Months ended December 31
3	Mains	\$	Eligible Replacement Mains
4	Services	\$	Eligible Replacement Services
5	Regulators	\$	Eligible Replacement Regulators
6	Other	\$	Eligible Replacement Other
7	Gross Plant	\$	L3+L4+L5+L6
8	Accumulated Depreciation	\$	Previous Period Balance +L13
9	Construction Work In Progress	\$	Non-interest Bearing
10	Net Book Value	\$	L7-L8+L9
11	Average Net Book Value	\$	(L10 + Balance From Previous Period)/2
12	Return on Average Net Book Value	\$	L 11 X Company's weighted average cost of capital as calculated in the Company's most recent year-end surveillance report
13	Depreciation Expense	\$	Lines 3,4,5 & 6 X applicable approved Depreciation Rates
14	Property Tax	\$	(L7-L8) X L 2
15	Customer and general public notification and other applicable expense	\$	O&M expense incurred as a result of eligible plant replacement
16	SAFE Revenue Requirement	\$	(L12+L13+L14+L15) X L 1

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