VERIFIED DIRECT TESTIMONY OF CHRISTOPHER G. CUBENAS

INTRODUCTION

Q1. Please state your name, business address and title.

A1. My name is Christopher G. Cubenas. My business address is 801 East 86th Avenue, Merrillville, Indiana 46410. I am employed by NiSource Corporate Services Company ("NCSC") as Director of Regulatory. I am submitting this testimony on behalf of Northern Indiana Public Service Company LLC ("NIPSCO").

Q2. Please summarize your educational and employment background.

A2. I hold a Bachelor of Science Degree from Indiana University in Accounting and a Master of Business Administration Degree from Indiana University with minors in economics and medieval studies. I began my employment with Deloitte in 2006 in the firm's Audit practice. In this role, I served as staff auditor, senior auditor, and audit manager. In 2014, I took a position with NCSC as Operations Manager primarily responsible for tracker accounting. In 2015, I accepted a role as Margin Manager for NIPSCO and have assumed roles of increasing responsibility within the NIPSCO Accounting department, including NIPSCO Electric Controller in 2019 and

NIPSCO Finance Director in 2023. I accepted my current position of Director of Regulatory in late 2024. I am a Certified Public Accountant ("CPA"), holding a license in the State of Indiana, and a member of the Indiana CPA Society.

Q3. What are your responsibilities as Director of Regulatory?

A3. As Director of Regulatory, I am responsible for supporting the preparation and coordination of NIPSCO's gas and electric regulatory filings.

Q4. Have you previously testified before the Indiana Utility Regulatory Commission ("Commission") or any other regulatory commission?

A4. Yes. I submitted testimony before the Commission supporting NIPSCO's requests for certificates of public convenience and necessity ("CPCN") to purchase and acquire solar projects (indirectly through joint venture structures) in Cause Nos. 45511, 45524, 45529, and 45926. I also submitted testimony before the Commission in NIPSCO's request to modify the Commission's Order in Cause No. 45462 (approving a CPCN) in Cause No. 45936.

Q5. Please briefly describe your understanding of the gas meter index issue that is the subject of this Cause.

A5. My understanding is that NIPSCO has identified that less than 1% of its natural gas meters have a mechanical meter index drive rate issue that has caused some customers to be billed more than their actual usage and others to be billed less than their actual usage. NIPSCO Witness Sabotnik provides greater detail about the technical aspects of the gas meter index issue.

Q6. What is the purpose of your direct testimony in this proceeding?

A6. The purpose of my direct testimony is to explain NIPSCO's rates and revenues in the context of this investigation. The gas meter index issue underlying this investigation had no impact on NIPSCO's revenue requirement approved in NIPSCO's most recent gas base rate case in Cause No. 45967. Any net impact on NIPSCO's currently effective rates were within normal forecasting errors. I also explain how the indexing issue will be addressed in future rate cases.

Q7. Are you sponsoring any attachments to your direct testimony?

A7. Yes. I am sponsoring Attachment 3-A, which is a spreadsheet showing the known number of meters impacted by the gas meter index issue and the resulting volume adjustment, by rate, based on NIPSCO's findings as of December 24, 2025. The volumetric impact of over-indexed meters is one

half of the read volumes since twice the actual usage was read (i.e., if a customer used 10 therms, the meter recorded 20 therms, and therefore the volumetric impact was an additional 10 therms being read). The volumetric impact of the under-indexed meters equals the meter read that month as only half the actual usage was read (i.e., if a customer used 10 therms, the meter recorded 5 therms, and therefore the volumetric impact was 5 therms not being read).

NIPSCO continues to install new AMI meters and correct any newly identified meter index issue. As described below, the historic data reflected in Attachment 3-A includes the historical test year (twelve months ending December 31, 2022) in NIPSCO's most recent gas base rate case proceeding in Cause No. 45967 through December 24, 2025.

I am also sponsoring Attachment 3-B, which is a schedule that utilizes the revenue requirements and billing determinants from NIPSCO's most recent gas base rate case proceeding in Cause No. 45967 to calculate the impact per therm to rates by adjusting for the identified net volumetric errors from 2022.

IMPACT TO REVENUES

Q8. Please explain how revenues are determined for purposes of deriving NIPSCO's revenue requirements and how that relates to individual customer rate classes.

A8. NIPSCO calculates the revenue requirement to serve all of its customers and allocates this revenue based on allocated cost of service methodology, supported by an expert witness in each general rate case proceeding. The allocated portion of the revenue requirement is then calculated into rates by utilizing each rate class's forecasted customer counts and therms.

While NIPSCO should not have earned more than its authorized revenue requirement in the aggregate, the gas meter index issue did affect how revenues were billed. Of the less than 1% population impacted by the gas meter index issue, the over-indexed customers paid more than they should have, and the under-indexed customers paid less than they should have. The remaining customer population would have had an impact to their calculated rate because of how the forecasted volumes were impacted from the meter index issue, as shown in Attachment 3-B and discussed below.

To further explain this, NIPSCO utilizes a forecasted test period when proposing new rates. To accomplish this, NIPSCO uses regression

modeling to build a customer count and volumetric projection for each rate class (Rate 311, Rate 315, Rate 321, etc.). In the previous rate case, this gas meter index issue impacted historical, recorded volumes, and therefore would, theoretically, impact NIPSCO's forecasted volumes in the test year at the same magnitude. Given the magnitude of the meter indexing issue (less than 1%) falls within the range of an expected forecasting error for a natural gas utility (see Figure 2 below) the impact of this issue on rates would fall within the realm of reasonable forecast error.

However, now that the meters are being remediated, NIPSCO can expect to record and bill fewer volumes, on aggregate, moving forward, albeit accurate to a customer's actual consumption.

IMPACT TO RATES AND RATE CASE IMPACTS

Q9. What was the impact, if any, of the gas meter index issue on the outcome of NIPSCO's current collections?

A9. The impact of the gas meter index issue on NIPSCO's past rate cases, including, but not limited to, its most recent gas base rate case in Cause No. 45967 (Final Order issued July 31, 2024) fell within the range of normal forecasting error for a gas utility, as shown in the 2024 iteration of the Itron Forecast Accuracy Benchmarking Survey and Energy Trends. The

identified impacted meters represent a volumetric error of less than 0.5% of total billed volumes, as shown in Attachment 3-A (even less on a net basis).

Q10. Please explain the range of normal forecasting error for a natural gas utility.

A10. For a natural gas utility, a normal forecasting error falls in the range of 2% to 5% on an annual level for residential and commercial customer classes. For industrial customer classes, which could have individual customers impact the whole class, normal forecasting error can be expected in the 6% to 10% range.

Q11. How did you determine the range of normal forecasting error?

A11. Annually, Itron publishes its Forecast Accuracy Benchmarking Survey and Energy Trends report. Through this report, Itron surveys gas and electric utilities across the United States and Canada to learn about their forecasting accuracy and any other industry trends worth noting. In the 2024 iteration of this study, Itron surveyed 15 natural gas utilities of various sizes that are responsible for delivering ~1,400 billion cubic feet (BCF) of natural gas sales annually. When asked about their forecast accuracy, the accuracy data in Figure 2 was reported.

Figure 2. Gas Accuracy Against Weather Normal Values

Class	2024 Survey	2023 Survey	2022 Survey	2016-2020 Mean
Residential	2.5%	2.4%	2.4%	2.7%
Commercial	4.0%	4.1%	3.4%	4.2%
Industrial	9.3%	5.9%	6.1%	8.2%
System	2.6%	1.9%	1.6%	4.2%

While the meter index issue did have an impact on customers whose meters were not reading accurately, and NIPSCO is taking appropriate steps to address the issue, the Itron Forecast Accuracy Benchmarking Survey and Energy Trends report clearly indicates that there is some level of imprecision in forecasting gas usage, which can be attributed to many different factors.

Q12. What was the impact to rates approved in Cause No. 45967 due to the identified over- and under-indexed volumes?

A12. In Attachment 3-B, NIPSCO utilized the rate design and the billing determinants from Cause No. 45967 to recalculate the per therm impact of the identified net volumetric error utilizing 2022 data, the historical base year of the case. Reviewing Column L (Percent Change) shows the estimated impact on each of the four (4) impacted rate schedules (Rates 311, 315, 321, and 325). For example, the estimated impact on residential

customers (Rate 311, Column L, Line 4) was less than one quarter of one percent (0.21%).

Additionally, the schedule demonstrates how dollars were shifted within base rate collection between those that had an over- or under-indexed meter issue and those that were indexed correctly through the inclusion of the net over- or under-indexed rates. The indexing issue has no impact on the total revenue requirement.

Q13. How will NIPSCO's future rate cases account for the gas meter index issue?

A13. Future rate cases will adjust for known net indexing issues (e.g., overbilled volumes less underbilled volumes) in the historical data used to forecast future usage in the test period.

CONCLUSION

Q14. Does this conclude your prepared direct testimony?

A14. Yes.

VERIFICATION

I, Christopher G. Cubenas, Director of Regulatory for NiSource Corporate Services Company, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.

Christopher G. Cubenas

Date: March 6, 2026

		Consolidated									
		Total		Overbilled			Underbilled				Volumetric Error Rate
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2022	1	854,288	19,750,380	3,632	75,611	37,806	328	30,316	(30,316)	0.5%	0.3%	0.0%
2022	2	854,868	21,049,180	3,632	79,691	39,846	328	30,349	(30,349)	0.5%	0.3%	0.0%
2022	3	855,047	16,931,820	3,636	63,460	31,730	328	21,531	(21,531)	0.5%	0.3%	0.1%
2022	4	855,375	12,036,752	3,631	43,871	21,936	329	15,267	(15,267)	0.5%	0.3%	0.1%
2022	5	854,390	7,106,713	3,637	25,308	12,654	328	8,483	(8,483)	0.5%	0.3%	0.1%
2022	6	853,432	3,177,054	3,623	9,425	4,712	328	4,302	(4,302)	0.5%	0.3%	0.0%
2022	7	852,837	2,241,648	3,628	7,038	3,519	327	3,479	(3,479)	0.5%	0.3%	0.0%
2022	8	852,863	2,348,129	3,624	6,574	3,287	323	3,447	(3,447)	0.5%	0.3%	0.0%
2022	9	853,370	2,541,386	3,620	7,384	3,692	325	3,920	(3,920)	0.5%	0.3%	0.0%
2022	10	855,328	4,364,490	3,630	12,558	6,279	329	5,920	(5,920)	0.5%	0.3%	0.0%
2022	11	857,134	7,971,419	3,612	25,809	12,905	327	13,550	(13,550)	0.5%	0.3%	0.0%
2022	12	858,577	15,359,683	3,631	56,560	28,280	329	25,303	(25,303)	0.5%	0.3%	0.0%
2023	1	859,371	19,798,291	3,634	74,947	37,474	329	26,720	(26,720)	0.5%	0.3%	0.1%
2023	2	859,669	17,382,991	3,633	65,460	32,730	330	25,443	(25,443)	0.5%	0.3%	0.0%
2023	3	859,779	15,188,230	3,631	55,338	27,669	331	21,069	(21,069)	0.5%	0.3%	0.0%
2023	4	859,307	11,314,374	3,630	40,603	20,302	331	13,844	(13,844)	0.5%	0.3%	0.1%
2023	5	858,893	6,620,762	3,632	22,327	11,164	332	7,854	(7,854)	0.5%	0.3%	0.0%
2023	6	858,779	3,267,884	3,634	9,570	4,785	331	4,119	(4,119)	0.5%	0.3%	0.0%
2023	7	858,725	2,695,437	3,630	7,890	3,945	332	3,930	(3,930)	0.5%	0.3%	0.0%
2023	8	858,910	2,365,873	3,622	6,786	3,393	329	3,277	(3,277)	0.5%	0.3%	0.0%
2023	9	859,276	2,821,951	3,614	7,447	3,723	333	3,792	(3,792)	0.5%	0.3%	0.0%
2023	10	861,191	3,804,549	3,615	10,649	5,324	335	5,404	(5,404)	0.5%	0.3%	0.0%
2023	11	863,252	8,768,347	3,606	27,454	13,727	331	12,818	(12,818)	0.5%	0.3%	0.0%
2023	12	864,501	14,531,947	3,614	50,944	25,472	330	21,331	(21,331)	0.5%	0.3%	0.0%

*Actual volumes, not weather normalized

		Consolidated									
		Total		Overbilled			Underbilled				Volumetric Error Rate
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2024	1	865,595	19,370,943	3,625	72,579	36,290	332	28,185	(28,185)	0.5%	0.3%	0.0%
2024	2	865,901	16,955,711	3,629	61,625	30,813	333	22,093	(22,093)	0.5%	0.3%	0.1%
2024	3	866,326	12,914,799	3,612	46,103	23,052	332	16,945	(16,945)	0.5%	0.3%	0.0%
2024	4	866,229	10,203,481	3,625	35,920	17,960	333	13,205	(13,205)	0.5%	0.3%	0.0%
2024	5	865,565	4,607,986	3,628	14,099	7,049	334	5,571	(5,571)	0.5%	0.3%	0.0%
2024	6	865,540	2,810,043	3,633	8,247	4,124	332	4,197	(4,197)	0.5%	0.3%	0.0%
2024	7	865,799	2,502,111	3,622	6,961	3,481	333	4,056	(4,056)	0.5%	0.3%	0.0%
2024	8	866,135	2,397,281	3,611	6,681	3,340	329	3,816	(3,816)	0.5%	0.3%	0.0%
2024	9	866,433	2,843,975	3,603	7,288	3,644	334	4,146	(4,146)	0.5%	0.3%	0.0%
2024	10	867,944	3,320,444	3,624	8,250	4,125	333	4,585	(4,585)	0.5%	0.3%	0.0%
2024	11	869,445	6,053,059	3,554	18,399	9,199	326	7,898	(7,898)	0.4%	0.3%	0.0%
2024	12	870,841	14,616,114	3,222	47,155	23,578	321	12,909	(12,909)	0.4%	0.2%	0.1%
2025	1	871,605	21,148,115	2,696	57,151	28,576	318	16,030	(16,030)	0.3%	0.2%	0.1%
2025	2	872,112	21,237,233	2,692	55,487	27,744	315	12,161	(12,161)	0.3%	0.2%	0.1%
2025	3	872,358	16,383,622	2,312	36,701	18,351	276	8,839	(8,839)	0.3%	0.2%	0.1%
2025	4	872,426	10,245,921	2,014	19,060	9,530	242	4,624	(4,624)	0.3%	0.1%	0.0%
2025	5	872,400	5,707,178	1,735	8,242	4,121	227	890	(890)	0.2%	0.1%	0.1%
2025	6	872,364	3,608,834	1,687	4,999	2,499	223	636	(636)	0.2%	0.1%	0.1%
2025	7	872,792	2,494,153	1,321	2,098	1,049	205	233	(233)	0.2%	0.1%	0.0%
2025	8	873,204	2,398,352	885	1,452	726	161	207	(207)	0.1%	0.0%	0.0%
2025	9	873,779	2,686,308	599	1,144	572	125	186	(186)	0.1%	0.0%	0.0%
2025	10	875,187	3,168,903	330	685	342	95	155	(155)	0.0%	0.0%	0.0%
2025	11	876,470	7,963,960	163	935	467	33	183	(183)	0.0%	0.0%	0.0%
2025	12	877,614	17,400,722	19	336	168	8	120	(120)	0.0%	0.0%	0.0%

*Actual volumes, not weather normalized

		Rate 311										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2022	1	779,464	11,955,265	3,197	60,428	30,214	257	4,493	(4,493)	0.4%	0.3%	0.2%
2022	2	780,062	12,755,727	3,196	63,262	31,631	256	4,509	(4,509)	0.4%	0.3%	0.2%
2022	3	780,292	10,154,894	3,202	50,658	25,329	257	3,605	(3,605)	0.4%	0.3%	0.2%
2022	4	780,634	7,172,628	3,197	35,064	17,532	258	2,576	(2,576)	0.4%	0.3%	0.2%
2022	5	779,804	4,113,648	3,205	20,279	10,139	257	1,389	(1,389)	0.4%	0.3%	0.2%
2022	6	779,012	1,514,948	3,196	7,766	3,883	256	515	(515)	0.4%	0.3%	0.2%
2022	7	778,598	1,126,085	3,198	5,854	2,927	256	411	(411)	0.4%	0.3%	0.2%
2022	8	778,789	1,076,868	3,196	5,429	2,714	255	383	(383)	0.4%	0.3%	0.2%
2022	9	779,310	1,182,940	3,196	6,074	3,037	254	428	(428)	0.4%	0.3%	0.2%
2022	10	781,074	2,101,069	3,203	10,186	5,093	257	767	(767)	0.4%	0.3%	0.2%
2022	11	782,772	4,235,224	3,196	20,903	10,451	257	1,599	(1,599)	0.4%	0.3%	0.2%
2022	12	784,103	9,109,820	3,203	45,554	22,777	258	3,393	(3,393)	0.4%	0.3%	0.2%
2023	1	784,829	11,973,401	3,204	60,195	30,097	257	4,348	(4,348)	0.4%	0.3%	0.2%
2023	2	785,141	10,492,664	3,205	52,404	26,202	258	3,707	(3,707)	0.4%	0.3%	0.2%
2023	3	785,268	9,039,800	3,202	44,379	22,189	259	3,359	(3,359)	0.4%	0.3%	0.2%
2023	4	784,908	6,707,262	3,203	32,768	16,384	259	2,297	(2,297)	0.4%	0.3%	0.2%
2023	5	784,639	3,777,672	3,198	18,158	9,079	259	1,282	(1,282)	0.4%	0.3%	0.2%
2023	6	784,604	1,553,198	3,202	7,959	3,980	259	534	(534)	0.4%	0.3%	0.2%
2023	7	784,651	1,284,506	3,201	6,629	3,315	259	454	(454)	0.4%	0.3%	0.2%
2023	8	784,890	1,121,970	3,193	5,643	2,822	257	376	(376)	0.4%	0.3%	0.2%
2023	9	785,218	1,210,936	3,191	6,161	3,081	259	407	(407)	0.4%	0.3%	0.2%
2023	10	786,962	1,792,791	3,188	8,707	4,354	260	653	(653)	0.4%	0.3%	0.2%
2023	11	788,853	4,557,622	3,190	22,546	11,273	258	1,727	(1,727)	0.4%	0.3%	0.2%
2023	12	789,975	8,380,491	3,192	41,380	20,690	257	3,045	(3,045)	0.4%	0.3%	0.2%

*Actual volumes, not weather normalized

		Rate 311									
		Total		Overbilled			Underbilled				Volumetric Error Rate
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2024	1	790,931	11,665,127	3,199	58,399	29,199	257	4,138	(4,138)	0.4%	0.3%	0.2%
2024	2	791,251	10,159,811	3,201	49,475	24,737	257	3,405	(3,405)	0.4%	0.3%	0.2%
2024	3	791,672	7,608,887	3,192	37,241	18,621	258	2,616	(2,616)	0.4%	0.3%	0.2%
2024	4	791,638	5,981,240	3,198	28,919	14,459	258	2,032	(2,032)	0.4%	0.3%	0.2%
2024	5	791,112	2,427,319	3,201	11,621	5,810	260	748	(748)	0.4%	0.3%	0.2%
2024	6	791,165	1,354,226	3,202	6,786	3,393	259	504	(504)	0.4%	0.3%	0.2%
2024	7	791,474	1,173,196	3,194	5,781	2,890	259	397	(397)	0.4%	0.3%	0.2%
2024	8	791,871	1,100,401	3,184	5,550	2,775	258	370	(370)	0.4%	0.3%	0.2%
2024	9	792,133	1,231,772	3,180	6,045	3,023	259	382	(382)	0.4%	0.3%	0.2%
2024	10	793,547	1,467,669	3,193	6,745	3,372	259	475	(475)	0.4%	0.3%	0.2%
2024	11	794,978	3,155,202	3,157	15,324	7,662	255	1,092	(1,092)	0.4%	0.3%	0.2%
2024	12	796,202	8,753,258	2,860	38,999	19,499	255	2,916	(2,916)	0.4%	0.3%	0.2%
2025	1	796,904	12,671,777	2,401	46,944	23,472	254	4,223	(4,223)	0.3%	0.2%	0.2%
2025	2	797,439	12,714,122	2,403	46,655	23,328	253	4,091	(4,091)	0.3%	0.2%	0.2%
2025	3	797,740	9,919,792	2,064	30,573	15,286	225	2,726	(2,726)	0.3%	0.2%	0.1%
2025	4	797,869	6,002,672	1,810	16,243	8,121	198	1,501	(1,501)	0.3%	0.2%	0.1%
2025	5	797,911	3,204,276	1,554	7,135	3,567	193	709	(709)	0.2%	0.1%	0.1%
2025	6	797,954	1,978,190	1,513	4,368	2,184	190	413	(413)	0.2%	0.1%	0.1%
2025	7	798,466	1,158,398	1,193	1,744	872	181	215	(215)	0.2%	0.1%	0.1%
2025	8	798,913	1,103,855	796	1,213	607	142	188	(188)	0.1%	0.1%	0.0%
2025	9	799,329	1,221,745	546	962	481	112	183	(183)	0.1%	0.1%	0.0%
2025	10	800,512	1,387,868	303	606	303	85	147	(147)	0.0%	0.0%	0.0%
2025	11	801,554	4,266,000	151	840	420	28	153	(153)	0.0%	0.0%	0.0%
2025	12	802,485	10,232,489	16	284	142	7	101	(101)	0.0%	0.0%	0.0%

*Actual volumes, not weather normalized

		Rate 315										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2022	1	4,706	122,695	96	2,803	1,401	4	161	(161)	2.1%	1.3%	1.0%
2022	2	4,704	133,608	96	3,173	1,586	4	165	(165)	2.1%	1.3%	1.1%
2022	3	4,698	105,834	95	2,673	1,337	4	115	(115)	2.1%	1.4%	1.2%
2022	4	4,694	75,306	96	1,918	959	4	86	(86)	2.1%	1.4%	1.2%
2022	5	4,679	44,194	95	1,219	610	4	49	(49)	2.1%	1.5%	1.3%
2022	6	4,669	15,512	94	442	221	5	17	(17)	2.1%	1.5%	1.3%
2022	7	4,658	10,430	96	291	145	5	10	(10)	2.2%	1.5%	1.3%
2022	8	4,644	9,752	95	278	139	5	8	(8)	2.2%	1.5%	1.3%
2022	9	4,634	10,423	96	299	150	5	19	(19)	2.2%	1.6%	1.3%
2022	10	4,640	21,347	95	542	271	5	32	(32)	2.2%	1.4%	1.1%
2022	11	4,645	46,080	95	1,191	596	5	101	(101)	2.2%	1.5%	1.1%
2022	12	4,639	92,681	96	2,243	1,122	5	202	(202)	2.2%	1.4%	1.0%
2023	1	4,637	119,125	96	2,826	1,413	5	240	(240)	2.2%	1.4%	1.0%
2023	2	4,629	105,285	94	2,528	1,264	5	209	(209)	2.1%	1.4%	1.0%
2023	3	4,623	90,659	94	2,208	1,104	5	180	(180)	2.1%	1.4%	1.0%
2023	4	4,616	69,258	95	1,758	879	5	146	(146)	2.2%	1.5%	1.1%
2023	5	4,603	38,353	95	1,030	515	5	75	(75)	2.2%	1.5%	1.1%
2023	6	4,598	15,159	97	419	209	5	29	(29)	2.2%	1.6%	1.2%
2023	7	4,595	11,353	95	297	148	5	21	(21)	2.2%	1.5%	1.1%
2023	8	4,590	9,635	95	244	122	5	14	(14)	2.2%	1.4%	1.1%
2023	9	4,589	10,352	94	253	126	5	18	(18)	2.2%	1.4%	1.0%
2023	10	4,588	17,204	94	393	196	5	35	(35)	2.2%	1.3%	0.9%
2023	11	4,591	46,327	94	1,089	544	5	109	(109)	2.2%	1.4%	0.9%
2023	12	4,595	81,862	95	1,974	987	5	167	(167)	2.2%	1.4%	1.0%

*Actual volumes, not weather normalized

		Rate 315										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2024	1	4,595	109,862	95	2,670	1,335	5	220	(220)	2.2%	1.4%	1.0%
2024	2	4,589	101,240	97	2,573	1,287	5	192	(192)	2.2%	1.5%	1.1%
2024	3	4,587	74,801	93	1,836	918	5	151	(151)	2.1%	1.4%	1.0%
2024	4	4,578	60,012	97	1,624	812	5	119	(119)	2.2%	1.6%	1.2%
2024	5	4,570	23,603	97	543	271	5	49	(49)	2.2%	1.4%	0.9%
2024	6	4,567	12,901	98	477	239	5	28	(28)	2.3%	2.1%	1.6%
2024	7	4,569	10,526	97	294	147	5	19	(19)	2.2%	1.6%	1.2%
2024	8	4,566	9,421	96	285	142	5	17	(17)	2.2%	1.7%	1.3%
2024	9	4,564	10,158	95	260	130	5	23	(23)	2.2%	1.5%	1.1%
2024	10	4,563	14,425	98	334	167	5	25	(25)	2.3%	1.3%	1.0%
2024	11	4,566	30,734	91	693	347	5	184	(184)	2.1%	1.7%	0.5%
2024	12	4,567	83,329	75	1,463	731	3	92	(92)	1.7%	1.0%	0.8%
2025	1	4,566	119,982	46	1,535	767	3	137	(137)	1.1%	0.8%	0.5%
2025	2	4,561	121,076	44	1,458	729	4	475	(475)	1.1%	1.0%	0.2%
2025	3	4,554	95,223	38	889	445	3	94	(94)	0.9%	0.6%	0.4%
2025	4	4,549	56,820	32	438	219	1	19	(19)	0.7%	0.4%	0.4%
2025	5	4,545	33,971	28	204	102	2	55	(55)	0.7%	0.5%	0.1%
2025	6	4,539	18,450	27	116	58	2	11	(11)	0.6%	0.4%	0.3%
2025	7	4,535	10,153	18	54	27	1	1	(1)	0.4%	0.3%	0.3%
2025	8	4,533	9,368	11	40	20	1	0	(0)	0.3%	0.2%	0.2%
2025	9	4,529	10,204	8	34	17	-	-	-	0.2%	0.2%	0.2%
2025	10	4,528	12,630	4	21	10	-	-	-	0.1%	0.1%	0.1%
2025	11	4,530	38,656	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	12	4,526	95,357	-	-	-	-	-	-	0.0%	0.0%	0.0%

*Actual volumes, not weather normalized

		Rate 321										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2022	1	67,971	6,137,758	327	10,936	5,468	62	11,244	(11,244)	0.6%	0.3%	-0.1%
2022	2	67,968	6,604,449	329	11,941	5,971	63	11,160	(11,160)	0.6%	0.3%	-0.1%
2022	3	67,934	5,312,925	328	9,248	4,624	62	7,051	(7,051)	0.6%	0.2%	0.0%
2022	4	67,928	3,712,048	327	6,187	3,093	62	5,062	(5,062)	0.6%	0.2%	-0.1%
2022	5	67,794	2,118,903	326	3,420	1,710	62	2,209	(2,209)	0.6%	0.2%	0.0%
2022	6	67,673	1,043,307	322	960	480	62	1,198	(1,198)	0.6%	0.2%	-0.1%
2022	7	67,606	617,430	323	732	366	61	927	(927)	0.6%	0.2%	-0.1%
2022	8	67,511	749,727	323	704	352	59	820	(820)	0.6%	0.2%	-0.1%
2022	9	67,545	822,284	319	800	400	61	939	(939)	0.6%	0.2%	-0.1%
2022	10	67,754	1,620,405	323	1,447	724	62	2,038	(2,038)	0.6%	0.2%	-0.1%
2022	11	67,862	2,849,511	312	3,090	1,545	60	5,123	(5,123)	0.5%	0.2%	-0.1%
2022	12	68,001	4,793,835	323	7,571	3,785	61	10,070	(10,070)	0.6%	0.3%	-0.1%
2023	1	68,092	6,144,601	325	10,822	5,411	62	9,993	(9,993)	0.6%	0.3%	-0.1%
2023	2	68,093	5,405,653	326	9,448	4,724	62	9,320	(9,320)	0.6%	0.3%	-0.1%
2023	3	68,086	4,773,115	327	7,876	3,938	62	7,642	(7,642)	0.6%	0.2%	-0.1%
2023	4	67,979	3,497,210	324	5,574	2,787	62	4,288	(4,288)	0.6%	0.2%	0.0%
2023	5	67,854	2,015,024	331	2,753	1,377	63	2,056	(2,056)	0.6%	0.2%	0.0%
2023	6	67,790	1,130,423	327	967	484	62	1,079	(1,079)	0.6%	0.1%	-0.1%
2023	7	67,697	865,072	326	787	394	63	1,077	(1,077)	0.6%	0.2%	-0.1%
2023	8	67,659	677,191	326	722	361	63	843	(843)	0.6%	0.2%	-0.1%
2023	9	67,704	941,914	321	826	413	65	898	(898)	0.6%	0.1%	-0.1%
2023	10	67,879	1,397,618	325	1,237	618	65	1,431	(1,431)	0.6%	0.1%	-0.1%
2023	11	68,051	3,265,461	314	3,222	1,611	63	4,856	(4,856)	0.6%	0.2%	-0.1%
2023	12	68,183	4,803,544	320	6,716	3,358	63	8,531	(8,531)	0.6%	0.2%	-0.1%

*Actual volumes, not weather normalized

		Rate 321										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2024	1	68,331	6,080,441	324	10,146	5,073	65	10,880	(10,880)	0.6%	0.3%	-0.1%
2024	2	68,329	5,333,936	324	8,765	4,383	66	8,038	(8,038)	0.6%	0.2%	-0.1%
2024	3	68,343	4,076,160	320	6,355	3,177	64	6,162	(6,162)	0.6%	0.2%	-0.1%
2024	4	68,294	3,167,858	323	4,951	2,475	65	4,436	(4,436)	0.6%	0.2%	-0.1%
2024	5	68,171	1,434,613	323	1,742	871	64	1,423	(1,423)	0.6%	0.2%	0.0%
2024	6	68,105	914,923	326	851	426	64	1,040	(1,040)	0.6%	0.2%	-0.1%
2024	7	68,067	797,665	325	752	376	64	1,010	(1,010)	0.6%	0.2%	-0.1%
2024	8	68,015	794,732	325	721	361	62	902	(902)	0.6%	0.2%	-0.1%
2024	9	68,069	1,017,658	322	848	424	65	1,015	(1,015)	0.6%	0.1%	-0.1%
2024	10	68,185	1,278,175	327	977	489	64	1,156	(1,156)	0.6%	0.1%	-0.1%
2024	11	68,265	2,073,940	300	2,192	1,096	61	2,267	(2,267)	0.5%	0.2%	-0.1%
2024	12	68,449	4,511,371	282	6,449	3,225	60	7,550	(7,550)	0.5%	0.2%	-0.1%
2025	1	68,531	6,680,358	246	8,624	4,312	58	9,782	(9,782)	0.4%	0.2%	-0.1%
2025	2	68,539	6,753,033	242	7,330	3,665	57	6,869	(6,869)	0.4%	0.2%	0.0%
2025	3	68,504	5,033,943	207	5,206	2,603	47	5,438	(5,438)	0.4%	0.2%	-0.1%
2025	4	68,457	3,253,987	169	2,359	1,180	42	2,943	(2,943)	0.3%	0.1%	-0.1%
2025	5	68,397	1,726,679	151	896	448	32	127	(127)	0.3%	0.0%	0.0%
2025	6	68,340	1,194,723	145	511	256	31	212	(212)	0.3%	0.0%	0.0%
2025	7	68,325	841,098	108	298	149	23	18	(18)	0.2%	0.0%	0.0%
2025	8	68,309	733,359	76	196	98	18	18	(18)	0.1%	0.0%	0.0%
2025	9	68,355	906,672	44	147	73	13	3	(3)	0.1%	0.0%	0.0%
2025	10	68,493	1,285,292	23	58	29	10	8	(8)	0.0%	0.0%	0.0%
2025	11	68,591	2,746,909	12	94	47	5	31	(31)	0.0%	0.0%	0.0%
2025	12	68,716	5,726,490	3	52	26	1	19	(19)	0.0%	0.0%	0.0%

*Actual volumes, not weather normalized

		Rate 325										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2022	1	642	1,508,529	1	1,213	606	5	14,417	(14,417)	0.9%	1.0%	-0.9%
2022	2	638	1,527,868	1	1,097	549	5	14,515	(14,515)	0.9%	1.0%	-0.9%
2022	3	642	1,336,193	1	705	352	5	10,761	(10,761)	0.9%	0.8%	-0.8%
2022	4	645	1,061,268	1	585	293	5	7,543	(7,543)	0.9%	0.7%	-0.7%
2022	5	645	821,016	1	313	156	5	4,836	(4,836)	0.9%	0.6%	-0.6%
2022	6	643	600,506	1	234	117	5	2,572	(2,572)	0.9%	0.4%	-0.4%
2022	7	643	485,769	1	145	73	5	2,132	(2,132)	0.9%	0.5%	-0.4%
2022	8	645	510,153	1	149	75	4	2,236	(2,236)	0.8%	0.5%	-0.4%
2022	9	645	523,928	1	198	99	5	2,534	(2,534)	0.9%	0.5%	-0.5%
2022	10	647	617,946	1	361	180	5	3,084	(3,084)	0.9%	0.5%	-0.5%
2022	11	653	833,151	1	578	289	5	6,726	(6,726)	0.9%	0.8%	-0.8%
2022	12	655	1,347,639	1	1,061	531	5	11,638	(11,638)	0.9%	0.9%	-0.8%
2023	1	654	1,540,973	1	926	463	5	12,140	(12,140)	0.9%	0.8%	-0.8%
2023	2	654	1,362,104	1	968	484	5	12,206	(12,206)	0.9%	0.9%	-0.9%
2023	3	658	1,269,702	1	783	392	5	9,888	(9,888)	0.9%	0.8%	-0.7%
2023	4	666	1,029,401	1	431	215	5	7,114	(7,114)	0.9%	0.7%	-0.7%
2023	5	662	783,562	1	348	174	5	4,441	(4,441)	0.9%	0.6%	-0.5%
2023	6	660	566,722	1	212	106	5	2,477	(2,477)	0.9%	0.5%	-0.4%
2023	7	658	532,832	1	167	83	5	2,378	(2,378)	0.9%	0.5%	-0.4%
2023	8	656	555,663	1	170	85	4	2,044	(2,044)	0.8%	0.4%	-0.4%
2023	9	655	657,187	1	199	100	4	2,470	(2,470)	0.8%	0.4%	-0.4%
2023	10	659	594,206	1	296	148	5	3,286	(3,286)	0.9%	0.6%	-0.5%
2023	11	661	891,619	1	556	278	5	6,127	(6,127)	0.9%	0.7%	-0.7%
2023	12	657	1,253,052	1	796	398	5	9,589	(9,589)	0.9%	0.8%	-0.7%

*Actual volumes, not weather normalized

		Rate 325										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	-0.6%
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2024	1	655	1,497,420	1	1,256	628	5	12,947	(12,947)	0.9%	0.9%	-0.8%
2024	2	653	1,344,827	1	711	355	5	10,457	(10,457)	0.9%	0.8%	-0.8%
2024	3	652	1,143,064	1	599	300	5	8,017	(8,017)	0.9%	0.7%	-0.7%
2024	4	656	984,973	1	369	184	5	6,618	(6,618)	0.9%	0.7%	-0.7%
2024	5	655	718,852	1	170	85	5	3,351	(3,351)	0.9%	0.5%	-0.5%
2024	6	652	526,254	1	125	62	4	2,625	(2,625)	0.8%	0.5%	-0.5%
2024	7	651	519,319	1	129	64	5	2,629	(2,629)	0.9%	0.5%	-0.5%
2024	8	652	491,484	1	120	60	4	2,526	(2,526)	0.8%	0.5%	-0.5%
2024	9	649	582,993	1	129	64	5	2,726	(2,726)	0.9%	0.5%	-0.5%
2024	10	648	558,268	1	187	93	5	2,930	(2,930)	0.9%	0.5%	-0.5%
2024	11	649	788,553	1	167	83	5	4,354	(4,354)	0.9%	0.6%	-0.5%
2024	12	648	1,256,149	1	193	97	3	2,351	(2,351)	0.6%	0.2%	-0.2%
2025	1	646	1,658,445	-	-	-	3	1,888	(1,888)	0.5%	0.1%	-0.1%
2025	2	644	1,631,947	-	-	-	1	727	(727)	0.2%	0.0%	0.0%
2025	3	644	1,321,460	-	-	-	1	580	(580)	0.2%	0.0%	0.0%
2025	4	645	924,474	-	-	-	1	161	(161)	0.2%	0.0%	0.0%
2025	5	645	738,087	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	6	645	414,899	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	7	644	483,354	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	8	643	550,741	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	9	643	546,571	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	10	641	481,522	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	11	640	906,372	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	12	651	1,330,506	-	-	-	-	-	-	0.0%	0.0%	0.0%

*Actual volumes, not weather normalized

		Rate 351										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2022	1	1,505	26,132	11	232	116	-	-	-	0.7%	0.4%	0.4%
2022	2	1,496	27,529	10	217	109	-	-	-	0.7%	0.4%	0.4%
2022	3	1,481	21,974	10	176	88	-	-	-	0.7%	0.4%	0.4%
2022	4	1,474	15,502	10	118	59	-	-	-	0.7%	0.4%	0.4%
2022	5	1,468	8,952	10	76	38	-	-	-	0.7%	0.4%	0.4%
2022	6	1,435	2,781	10	22	11	-	-	-	0.7%	0.4%	0.4%
2022	7	1,332	1,935	10	17	9	-	-	-	0.8%	0.4%	0.4%
2022	8	1,274	1,628	9	15	8	-	-	-	0.7%	0.5%	0.5%
2022	9	1,236	1,812	8	14	7	-	-	-	0.6%	0.4%	0.4%
2022	10	1,213	3,723	8	22	11	-	-	-	0.7%	0.3%	0.3%
2022	11	1,202	7,453	8	48	24	-	-	-	0.7%	0.3%	0.3%
2022	12	1,179	15,708	8	130	65	-	-	-	0.7%	0.4%	0.4%
2023	1	1,159	20,190	8	179	89	-	-	-	0.7%	0.4%	0.4%
2023	2	1,152	17,284	7	111	56	-	-	-	0.6%	0.3%	0.3%
2023	3	1,144	14,953	7	92	46	-	-	-	0.6%	0.3%	0.3%
2023	4	1,138	11,244	7	72	36	-	-	-	0.6%	0.3%	0.3%
2023	5	1,135	6,152	7	38	19	-	-	-	0.6%	0.3%	0.3%
2023	6	1,127	2,382	7	12	6	-	-	-	0.6%	0.3%	0.3%
2023	7	1,124	1,674	7	9	5	-	-	-	0.6%	0.3%	0.3%
2023	8	1,115	1,414	7	8	4	-	-	-	0.6%	0.3%	0.3%
2023	9	1,110	1,563	7	8	4	-	-	-	0.6%	0.3%	0.3%
2023	10	1,103	2,730	7	16	8	-	-	-	0.6%	0.3%	0.3%
2023	11	1,096	7,318	7	42	21	-	-	-	0.6%	0.3%	0.3%
2023	12	1,091	12,998	6	78	39	-	-	-	0.5%	0.3%	0.3%

*Actual volumes, not weather normalized

		Rate 351										
		Total		Overbilled			Underbilled				Volumetric Error Rate	
Year	Month	Service Locations	Volume* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Locations	Recorded Volumes* (Dth)	Estimated Volumetric Error* (Dth)	Service Location Error	Gross Absolute Value of Error	Net Value of Error
		A	B	C	D	E = D /2	F	G	H = -1 * G	(C + F) / A	(E + G) / B	(E + H) / B
2024	1	1,083	18,092	6	108	54	-	-	-	0.6%	0.3%	0.3%
2024	2	1,079	15,897	6	102	51	-	-	-	0.6%	0.3%	0.3%
2024	3	1,072	11,886	6	72	36	-	-	-	0.6%	0.3%	0.3%
2024	4	1,063	9,397	6	57	29	-	-	-	0.6%	0.3%	0.3%
2024	5	1,057	3,598	6	23	12	-	-	-	0.6%	0.3%	0.3%
2024	6	1,051	1,740	6	8	4	-	-	-	0.6%	0.2%	0.2%
2024	7	1,038	1,404	5	6	3	-	-	-	0.5%	0.2%	0.2%
2024	8	1,031	1,243	5	5	3	-	-	-	0.5%	0.2%	0.2%
2024	9	1,018	1,394	5	6	3	-	-	-	0.5%	0.2%	0.2%
2024	10	1,001	1,908	5	8	4	-	-	-	0.5%	0.2%	0.2%
2024	11	987	4,630	5	22	11	-	-	-	0.5%	0.2%	0.2%
2024	12	975	12,007	4	51	26	-	-	-	0.4%	0.2%	0.2%
2025	1	958	17,553	3	49	24	-	-	-	0.3%	0.1%	0.1%
2025	2	929	17,055	3	44	22	-	-	-	0.3%	0.1%	0.1%
2025	3	916	13,204	3	33	17	-	-	-	0.3%	0.1%	0.1%
2025	4	906	7,968	3	19	10	-	-	-	0.3%	0.1%	0.1%
2025	5	902	4,165	2	8	4	-	-	-	0.2%	0.1%	0.1%
2025	6	886	2,573	2	4	2	-	-	-	0.2%	0.1%	0.1%
2025	7	822	1,151	2	2	1	-	-	-	0.2%	0.1%	0.1%
2025	8	806	1,029	2	2	1	-	-	-	0.2%	0.1%	0.1%
2025	9	923	1,117	1	1	1	-	-	-	0.1%	0.0%	0.0%
2025	10	1,013	1,591	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	11	1,155	6,023	-	-	-	-	-	-	0.0%	0.0%	0.0%
2025	12	1,236	15,880	-	-	-	-	-	-	0.0%	0.0%	0.0%

*Actual volumes, not weather normalized

		Current Rates[1]				Attachment 3-A[2]			Adjusted Rate Design					Customer Base Rate Bill Impact			Total Base Rate Revenue Billing			
Line No.	Rate Schedule and Rate Design Description	Billing Determinants (Customers, Therms)	Allocated Revenue Requirement	Rate per Determinant	Published Tariff	2022 Identified Over-billed (therms)	2022 Identified Under-billed (therms)	Net Impact (therms)	Adjusted Billing Determinants (Customers, Therms)	Allocated Revenue Requirement	Rate per Determinant	Rate Change	Percent Change	Avg Usage per Month per Customer (therms)	Adjusted Impact per Month per Customer	Adjusted Impact per Year per Customer	Estimated Annual Base Rate Effect - Indexed Correctly Meters	Estimated Annual Impact of Base Rate Over-indexed Meters	Estimated Annual Impact of Base Rate Under-indexed Meters	Total Estimated Impact to Base Rates
		A	B	C = B / A	D	E	F	G = E + F	H = A Therms - G	I	J = I / H	K = J - D	L = K / D	M = H Therms / H	N = -1 * M * K	O = N * 12	P = O * (A Cust Chr / 12)	Q = E * C	R = F * C	S = P + Q + R
1																				
2	**Rate 311**																			
3	Customer Charge	9,464,351	$156,161,792	$16.50	$16.50				9,464,351	$156,161,792	$16.50	$0.00								
4	Therms	669,107,758	$299,231,680	$0.44721	$0.44721	1,657,279	(240,683)	1,416,596	667,691,162	$299,231,680	$0.44816	$0.00095	0.21%	71	-$0.07	-$0.80	(633,516)	741,152	(107,636)	$0
5	Total		$455,393,472							$455,393,472										
6	**Rate 315**																			
7	Customer Charge	54,109	$1,122,762	$20.75	$20.75				54,109	$1,122,762	$20.75	$0.00								
8	Therms	6,766,825	$2,327,653	$0.34398	$0.34398	85,365	(9,633)	75,733	6,691,093	$2,327,653	$0.34787	$0.00389	1.13%	124	-$0.48	-$5.78	(26,050)	29,364	(3,314)	$0
9	Total		$3,450,414							$3,450,414										
10	**Rate 321**																			
11	Customer Charge	813,776	$54,522,992	$67.00	$67.00				813,776	$54,522,992	$67.00	$0.00								
12	Therms	352,607,227	$91,970,543	$0.26083	$0.26083	285,179	(578,425)	(293,246)	352,900,473	$91,970,543	$0.26061	-$0.00022	-0.08%	434	$0.09	$1.13	76,487	74,383	(150,870)	$0
13	Total		$146,493,535							$146,493,535										
14	**Rate 325**																			
15	Customer Charge	8,031	$5,742,165	$715.00	$715.00				8,031	$5,742,165	$715.00	$0.00								
16	First 6,000 Therms	45,215,318	$6,820,279	$0.15084	$0.15084	33,193	(829,928)	(796,735)	46,012,054	$6,820,279	$0.14823	-$0.00261	-1.73%	5,729	$14.96	$179.57	120,180	5,007	(125,186)	$0
17	Next 24,000 Therms	60,268,832	$8,276,719	$0.13733	$0.13733				60,268,832	$8,276,719	$0.13733	$0.00000		7,505	$0.00	$0.00	-	-	-	
18	All over 30,000 Ther	7,136,772	$787,400	$0.11033	$0.11033				7,136,772	$787,400	$0.11033	$0.00000		889	$0.00	$0.00	-	-	-	
19	Total	112,620,923	$21,626,562						113,417,658	$21,626,562										

[1] Billing Determinants and Allocated Revenue Requirement for each rate schedule are summarized from schedule Attachment 16-S-A Settlement Rate Design from Compliance Filing - Amortization Rolloff in Cause No. 45967 effective October 1, 2025 (Pages 33-35)
Impacted customers from Rate 351 were not analyzed. Less than 15 customers have had an index issue identified.

[2] The overbilled and underbilled meter index error summarized from Attachment 3-A for each respective rate class, and converted to therms from dTh.

		Current Rates[1]				Attachment 3-A[2]			Adjusted Rate Design					Customer Base Rate Bill Impact			Total Base Rate Revenue Billing			
Line No.	Rate Schedule and Rate Design Description	Billing Determinants (Customers, Therms)	Allocated Revenue Requirement	Rate per Determinant	Published Tariff	2022 Identified Over-billed (therms)	2022 Identified Under-billed (therms)	Net Impact (therms)	Adjusted Billing Determinants (Customers, Therms)	Allocated Revenue Requirement	Rate per Determinant	Rate Change	Percent Change	Avg Usage per Month per Customer (therms)	Adjusted Impact per Month per Customer	Adjusted Impact per Year per Customer	Estimated Annual Base Rate Effect - Indexed Correctly Meters	Estimated Annual Impact of Base Rate Over-indexed Meters	Estimated Annual Impact of Base Rate Under-indexed Meters	Total Estimated Impact to Base Rates
		A	B	C = B / A	D	E	F	G = E + F	H = A Therms - G	I	J = I / H	K = J - D	L = K / D	M = H Therms / H	N = -1 * M * K	O = N * 12	P = O * (A Cust Chr / 12)	Q = E * C	R = F * C	S = P + Q + R
1																				
2	**Rate 311**																			
3	Customer Charge	9,464,351	$156,161,792	$16.50	$16.50				9,464,351	$156,161,792	$16.50	$0.00								
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5	Total		$455,393,472							$455,393,472										
6	**Rate 315**																			
7	Customer Charge	54,109	$1,122,762	$20.75	$20.75				54,109	$1,122,762	$20.75	$0.00								
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9	Total		$3,450,414							$3,450,414										
10	**Rate 321**																			
11	Customer Charge	813,776	$54,522,992	$67.00	$67.00				813,776	$54,522,992	$67.00	$0.00								
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17	Next 24,000 Therms	60,268,832	$8,276,719	$0.13733	$0.13733				60,268,832	$8,276,719	$0.13733	$0.00000		7,505	$0.00	$0.00	-	-	-	
18	All over 30,000 Ther	7,136,772	$787,400	$0.11033	$0.11033				7,136,772	$787,400	$0.11033	$0.00000		889	$0.00	$0.00	-	-	-	
19	Total	112,620,923	$21,626,562						113,417,658	$21,626,562										

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