

ARKANSAS PUBLIC SERVICE COMMISSION

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1.1 UTILITY ADDRESSES AND TELEPHONE NUMBERS

ARKANSAS OKLAHOMA GAS CORPORATION

Street Address: 115 North 12th Street (72901)
Mailing Address: P. O. Box 2414
City, State, and Zip: Fort Smith, AR 72902-2414
Phone Number: (479)783-3181
Fax: (479)784-1881

For the convenience of all Arkansas Oklahoma Gas Corporation customers, the Company provides authorized payment agencies. The customer may contact the Company's local business office for the location of the nearest payment agency.

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1.2 COMMUNITIES SERVED

- | | |
|---------------|-----------------|
| Alma | Hartford |
| Barling | Huntington |
| Bloomer | Jenny Lind |
| Blue Mountain | Kibler |
| Bonanza | Lavaca |
| Booneville | Magazine |
| Cecil | Mansfield |
| Cedarville | Midland |
| Central City | Rudy |
| Dayton | Sebastian Lakes |
| Dora | Ursula |
| Figure Five | Van Buren |
| Fort Smith | Vesta |
| Greenwood | Waldron |
| Hackett | Witcherville |

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1.3 TARIFF REVISIONS

1.3.1 Tariff Revisions

In future filings and revisions of the Company's tariffs, any proposed changes in the Company's tariffs shall be filed with the changes indicated by red underlined text for additions and red stricken-through text for deletions. Upon approval, a clean copy of the revised tariff shall be filed with the Secretary of the Commission.

1.4 EXEMPTION FROM RULES

1.4.1 Variance from Rule 7.04(A)(1) of the Commission's "Special Rules-Gas" approved in Docket No. 98-200-U.

1.4.2 Exemption from Rule 5.08 of the Commission's General Service Rules approved in Docket No. 03-180-U, Order No. 1.

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2.1 PURPOSE OF TERMS AND CONDITIONS OF SERVICE

2.1.1 These Terms and Conditions of Service shall govern the supplying and receiving of the Company's gas service. They supersede and cancel all previous Terms and Conditions of Service pertaining to the supplying and receiving of the Company's gas service.

2.2 APPLICATION OF TERMS AND CONDITIONS OF SERVICE

2.2.1 These Terms and Conditions of Service, and any modifications thereof and additions thereto lawfully made, are applicable to all customers receiving gas service from the Company and to all standard service agreements and contracts now existing or which may be entered into by the Company, and to all rate schedules which from time to time may be lawfully established.

2.2.2 Unless the context otherwise requires, wherever the masculine gender is used in these Terms and Conditions of Service, it shall include the feminine gender.

2.3 MODIFICATION OF TERMS AND CONDITIONS OF SERVICE

2.3.1 The Company reserves the right to waive or modify the requirements of these Terms and Conditions of Service only when in the Company's judgment such waiver or modification is justified in order to meet the individual needs and circumstances of its customers. The Company shall maintain a log of exceptions, which shall be open for inspection by Commission Staff at any time. The standard for

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judging the appropriateness of the waiver shall be whether the waiver constitutes a commercially reasonable practice.

Any waiver or modification by the Company will be applied without unreasonable discrimination or preference to customers who are similarly situated. No waiver or modification by the Company will result in increased safety risks, violate the Commission’s General Service Rules or Special Rules-Gas nor will any waiver or modification be more restrictive or onerous on the Company’s customers. (See Order No. 6, APSC Docket No. 95-080-TF.)

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3.1 DEFINITIONS

3.1.1 Wherever the following words and phrases are used in these Terms and Conditions of Service or the Company's Standard Rate Schedules, the following definitions shall apply:

"Company" means Arkansas Oklahoma Gas Corporation.

"Dwelling unit" is any living unit, containing kitchen appliances and facilities, used for residential dwelling, either continuously or part time.

"Legal holiday(s)" means those days declared to be legal holidays by the Chief Executive of the State of Arkansas and/or holidays observed by the Company and shall include: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas.

"Meter" means any device or devices used to measure or register gas usage.

"Premises" means any piece of land or real estate, or any building or other structure or portion thereof or any facility where gas service is furnished to a customer.

"Subdivision" is any tract of land which is divided into lots for the construction of new single-family dwelling units.

"Developer" is any person, partnership, association, corporation or governmental agency that owns or promotes the subdivision.

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4.1 GENERAL REQUIREMENTS

4.1.1 Each applicant, before obtaining gas service, shall make application to the Company for such service at the rates applicable for the type of service to be furnished. Each application for gas service shall be made in the true name of the applicant desiring the service. The Company shall require acceptable evidence of identity.

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5.1 CUSTOMER'S PIPING

5.1.1 The customer shall provide a gas piping system for the premises to be served for the connection of gas appliances and equipment. The customer shall provide as part of Customer's system of piping all necessary connections to a meter location specified by the Company.

5.1.2 The customer's system of piping must conform to the requirements of the Arkansas Gas Code, and all other city, county, state, and federal laws before gas service will be supplied. Full responsibility for compliance with the applicable codes or ordinances and the maintenance of a safe system of piping, appliances, and vents shall be the responsibility of the customer. The Company shall not be responsible for the safe condition or operation of the system of piping or other equipment owned or operated by the customer.

5.2 USE OF COMPANY'S SERVICE

5.2.1 The standard rate schedules are based on use of the Company's service and, except in cases of emergency or curtailment, no service from any other source of natural gas shall be used in conjunction with the Company's service on the same premises.

5.2.2 The customer shall not resell the gas purchased from the Company unless specifically allowed by an approved tariff schedule.

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5.3 POINT OF DELIVERY OF GAS SERVICE

5.3.1 The point of delivery of gas service shall be the point at which the gas supply of the Company connects to the piping system of the customer.

5.4 BILLING CORRECTIONS FOLLOWING METER TESTS

5.4.1 A customer's account shall be corrected whenever a customer's meter is found to be in error in excess of two (2) percent over or under 100 percent accuracy. Testing shall be performed by either the Commission or the Company.

5.5 RELOCATION OF METERS

5.5.1 No meter shall be moved or relocated except as authorized by the Company.

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6.1 GENERAL APPLICATION AND REQUIREMENTS

6.1.1 The Company's Extension of Facilities Policy governs the extension and furnishing of gas service to its customers. The Extension of Facilities Policy shall be considered in conjunction with the provisions of the Company's various rate schedules and other provisions of these Terms and Conditions of Service.

6.1.2 The Company will make, own and maintain all necessary connections with its mains, and install a service line to the customer at a location determined by the Company. The Company will own, maintain and specify the route of the piping. The customer agrees to grant access on and to the customer's property for installation, replacement, or repair of any and all facilities which are necessary to provide gas service to the customer. All meter locations will be determined by the Company. The Company will also set and own the meter and regulator; however, all other piping, connections, and appliances for the purpose of the utilization of gas shall be furnished and installed by the home owner or customer at owner's or customer's risk and expense.

6.2 EXTENSIONS

6.2.1 In considering main extensions in distribution plants, main extensions in rural areas, and extensions for pipeline taps, the Company shall construct these extensions from its existing facilities to

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serve new customers where in the Company’s judgment the construction investment will provide the Company with the opportunity to earn a reasonable rate of return.

6.2.2 When the request is beyond the allowable extension per customer (6.2.1), the customer shall be required to pay the additional cost, which will be determined prior to construction of the main. The Company has the option of providing additional aid to construction. If the actual cost of the extension is less than the Company’s estimate, a refund up to the amount of contribution will be made to the customer.

6.2.3 Subdivisions which are platted and filed under the local authority may be allowed the average investment per customer times the number of lots in the subdivision.

6.2.4 Subdivisions which do not meet the conditions set forth above will be evaluated by the Company on a case-by-case basis pursuant to 6.2.1.

6.2.5 Funds collected from customers for main extensions which are non-refundable shall be considered as aid to construction.

6.2.6 Funds collected from a customer for main extensions in excess of the average investment per customer may be designated refundable and become the subject of an “Extension Contract” between the Company and those parties making contributions.

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Where an "Extension Contract" is executed, the contribution will be subject to refund without interest within five (5) years from the date of contract. The refund will be in accordance with the contract. The total refund shall not exceed the contribution. Refunds are made once each twelve (12) months during the contract term. The refund will be made within ninety (90) days following the contract anniversary date.

6.2.7 The Company will not be required to enlarge its system mains to meet the demand for gas of a prospective customer unless ordered by the Commission. The Company shall not be required to provide for an appreciable increase in the demands of a present customer unless in the judgment of the Company a reasonable rate of return is assured as a result of the additional expenditure.

6.2.8 The Company will extend mains which in its judgment will be most advantageous for rendering service.

6.2.9 When an applicant desires natural gas service from a production, gathering, or transmission line, or an extension therefrom, which is not a part of the Company's distribution system, the Company may make a tap on the line and furnish the customer with natural gas service pursuant to the appropriate rate schedule and Company rules. The Company may discontinue or abandon service upon thirty (30) days' written notice to the customer at customer's last known address, when the Company is required or authorized to remove, abandon or relocate the production, gathering, or transmission line from which the

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gas service is furnished. The Company may refuse or discontinue service whenever it believes reliable service is questionable or becomes questionable for any reason.

6.3 RIGHT-OF-WAY

6.3.1 The customer shall, upon request, furnish a written easement for the location of the Company's distribution service facilities upon the customer's premises. In the event the customer is not the owner of the premises occupied by him, such customer shall be required to obtain from the property owners the necessary easement for the installation, maintenance, and operation of the Company's distribution service facilities on or under said premises.

6.3.2 In any real estate development wherein the Company is requested or desires to install distribution facilities for service to existing and future customers located therein and the dedicated utility easements are found insufficient for such installation, the owner (developer) shall, upon request, furnish any additional easements therein required for such installation by the Company.

6.3.3 The Company's obligation to render service to a customer is contingent upon the Company's ability to secure the necessary rights of way for the Company's distribution facilities across intervening properties at a cost which in the Company's judgment is reasonable. The customer shall be required to

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pay any such right-of-way costs in excess of that amount which the Company determines to be reasonable.

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7.1 CURTAILMENT PROCEDURE

In case of total or partial interruption of gas deliveries, customers, in order of classifications herein named, shall be given preference in service:

Class I -Residential (“WA-1”)

Class II-Small Business (“WA-3”)

Curtailment Procedure

All Class II customers will be ratably reduced, except when the curtailment of Class II customers becomes necessary, the Company may exercise its best judgment as to the degree of interruption to be applied to certain Class II customers who, because of their contribution to the public health, safety, and well being of the community, should receive special consideration.

Class III – Medium Business (“MB”) and Large Business (“LB”)

Curtailment Procedure

Step #1 - All Class III customers will be ratably reduced to an hourly rate of consumption not to exceed 2% of the base daily load (52% curtailment).

Step #2 - All Class III customers will then be reduced to an hourly rate of consumption of 1% of the base daily load or 4 MCF per hour, whichever is greater (76% curtailment, but not less than 4 MCF per hour).

Step #3 - All Class III customers will then reduce plant consumption to space heating requirements only.

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Step #4 - After Step #3 has been invoked, Class III customers will be considered as Class II customers, and will be subject to the curtailment procedure for Class II customers.

Class IV - Off system Transportation

Curtailment Procedure

When curtailment of on-system customers, however served hereunder is imminent, transportation to a non-Company pipeline for ultimate delivery to a customer not on the Company's system (Class IV Customers) shall be curtailed on a pro-rata basis to the extent necessary to avoid curtailment of the Company's customers.

NOTE:

Base daily load is defined as the maximum daily consumption during the months of December, January, and February for the last previous winter season, adjusted for changes, if any, in load characteristics. Where meters are read monthly, the base daily load shall be assumed to be one twentieth of the total monthly consumption.

Any customer claiming discrimination by the application of the above method of determining the base daily load, may, before the advent of any winter season, request that the Company make a study of the hourly load characteristics of the customer's facility for the purpose of adjusting the base load.

Any customer who willfully fails to comply with any curtailment directive issued by the Company in response to this order shall be subject to total curtailment of gas during the remainder of the curtailment period. The Company shall have the right to enter the premises of the customer to ascertain the degree with which the curtailment order has been complied and to take such other steps as may be necessary to enforce the provisions of this curtailment order.

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The Company's gas transmission system is comprised of several subsystems operating at various pressures with differing gas supply sources. It may be necessary to curtail certain customers depending upon their location on the gas subsystem due to subsystem supply shortages or operational difficulties. Capacity will not be available at any time to off-system transportation customers when that capacity is needed to supply Class I, II or III customers.

Business Transportation customers will be exempt from supply curtailment if the Business Transportation customers' supplies are sourced from off-system or non-recallable, on-system sources.

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8.1 APPLICABLE SERVICE AREA (RPP 7.03 (b)(2)(A))

8.1.1 To all customers taking gas service under the Company's retail rate schedules as they are now or as they may in the future be filed and approved by the Arkansas Public Service Commission ("APSC").

8.2 CUSTOMER ACCOUNT RECORD STATEMENT

(General Service Rule (GSR) 2.04.A.)

8.2.1 The Company will charge a fee of**\$3.50**
when a customer or any authorized party requests a statement of the customer's account record as described by GSR 7.02.

8.3 ENERGY CONSUMPTION STATEMENT (GSR 2.04.B)

8.3.1 The Company will charge a fee of.....**\$3.50**
when a customer or any authorized party requests a statement of the customer's energy consumption for the preceding 13 months.

8.4 DEPOSITS (SECTION 4 GSR)

8.4.1 The Company may require a deposit from an applicant or customer in accordance with Rules 4.01 and 4.02 of the Commission's General Service Rules. The criteria for determining the amount of the

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<p>Original _____ Sheet No. <u>Section 8, 2 of 5</u></p> <p>Replacing _____ Sheet No. _____</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: All</p> <p>Part I. General and Policy Schedules No. 8</p> <p>Title: <u>Charges Related to Customer Activity</u></p>	<p>PSC File Mark Only</p>
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initial deposit or additional deposits shall be determined as set forth in Section 4., Deposits of the General Service Rules of the APSC, or as provided for in the applicable rate schedules.

8.5 PROCESSING FEE FOR AVERAGE MONTHLY PAYMENT PLAN (AMP) (GSR 5.10 LEVELIZED BILLING)

8.5.1 The Company will require a processing fee of.....**\$10.00**
if a customer withdraws from an AMP plan more than 1 time in 12 months.

8.6 RETURNED CHECK CHARGE (GSR 5.13)

8.6.1 The Company may charge or add to the account and collect the fee to recover costs for reprocessing any check that has been returned to the Company by the bank for any reason other than bank error. The returned check fee shall be the maximum amount allowed by Ark. Code Ann. §4-60-103.

8.7 METER READING REPORT CHARGE (GSR 5.16.B.(3))

8.7.1 The Company will charge a.....**\$3.50**
meter reading report fee if a customer has requested a meter reading report in writing and the customer has already received two free meter reading reports in the last 12 months.

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8.8 METER TEST FEE (GSR 5.18.C.(1))

8.8.1 The Company will charge a meter test fee of **\$25.00**
 when a customer's meter has been tested in accordance with the procedures set out in GSR 5.18, and the meter test results show the meter to be operating within the guidelines of Rule 7.04 of the Special Rules-Gas.

8.9 COLLECTION FEE (GSR 6.11.)

8.9.1 The Company will charge a fee of..... **\$25.00**
 (during normal business hours), and **\$35.00**
 (outside normal business hours) when the last day to pay, as printed on the most recent cut-off notice, has passed and a utility employee dispatched to the premises either: 1) agrees to payment arrangements; 2) accepts payment at the premises under GSR 6.09.B.(1); or (3) visits the premises at the customer's request to collect.

8.10 CONNECTION FEE

8.10.1 The Company will charge a **\$30.00**
 connection fee when an applicant or other authorized party requests that service be connected during

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normal business hours. The payment may be made at one of the Company's authorized payment agencies or may be billed on the customer's first bill.

8.10.2 The Company will charge a **\$50.00**
 connection fee when an applicant or other authorized party requests that service be connected during hours other than those described in paragraph 8.10.1. above.

8.11 TAMPERING FEE (GSR 6.12.D)

8.11.1 The Company will charge a tampering fee of **\$50.00**
 for damage to the utility equipment when the reason for suspension of service was tampering as described in GSR 6.01.F.

8.12 RECONNECTION FEE (GSR 6.12.C)

8.12.1 The Company will charge a reconnect fee of **\$30.00**
 when an applicant, customer or other authorized party requests that service be reconnected at the same location within **twelve (12) months** during normal business hours. Payment must be made at one of the Company's authorized payment agencies before the reconnection will be scheduled by the Company. Reconnection of service will be performed in the normal course of business.

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8.12.2 The Company will charge a reconnect fee of.....**\$50.00**
when an applicant, customer or other authorized party requests that service be reconnected during hours other than those described in paragraph 8.12.1 above.

8.13 FINANCE CHARGE ON DELAYED PAYMENT AGREEMENTS (GSR 6.13.I)

8.13.1 The finance charge on delayed payment agreements will be the rate of interest as defined by the GSR. (The rate is set annually by the Commission.)

8.14 LATE PAYMENT CHARGE

8.14.1 The Company will impose a late payment charge on customers served pursuant to Rate Schedules WA-1, WA-3, and NGV, not to exceed 10 percent (10%) of the first \$30.00 of the customer's bill and 2 percent (2%) of the remainder. The due date of the bill shall not be less than twenty-two (22) calendar days after the date the bill is mailed.

8.15 SPECIAL METER READ FEE

8.15.1 The Company may make a charge of.....**\$20.00**
for additional meter readings at the customer's request if the original reading is determined to be correct or for rescheduled readings because access to the meter was denied.

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9.1 GENERAL

9.1.1 The Average Monthly Payment Plan (“AMP Plan”) shall be offered to all qualifying residential customers in the Company's service area.

9.1.2 The average payment amount will be based on the current month's billing, plus the eleven (11) preceding months' billing divided by twelve (12). The resulting average amount will be the current month's payment due under the AMP Plan. At the next billing period, the oldest month's billing history is dropped, the current month's billing is added plus the cumulative deferred balance from prior months; the total is again divided by twelve (12). The average payment will be calculated each month in this manner.

9.1.3 Monthly variations, upward or downward, may result from fluctuations in gas cost or variations in usage and rate increases, but the AMP Plan will serve to minimize large changes due to the averaging of billings over a twelve-month period.

9.1.4 Any time a customer elects to participate in the AMP Plan, the account must be in current status i.e. no past due balance.

9.1.5 Where sufficient billing history is not available, a twelve-month billing history will be estimated by the local office. The estimated history will be based on actual billings for those months in

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which actual billing data is available and estimated using the previous customer’s history at that location or class average for those months in which no such actual billing is available.

9.1.6 Participation in the AMP Plan will have no effect on the Company's approved rate schedules or other billing charges used to calculate the customer's actual monthly billing.

9.1.7 The AMP Plan amount will be identified as a separate item on the customer’s gas service bill so that the participating customer will know the amount to pay. The actual billing will also be reflected on the bill for the customer's information.

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10.1 GENERAL

10.1.1 This plan allows a qualifying customer to extend the regular due date of the customer’s bill by three (3) days. This will allow for a twenty-five (25) day due date on a gas bill. Customers who qualify under this plan and pay by the new due date will not be considered late on their utility payment. This time period is applicable irrespective of contrary wording concerning due dates which may be found elsewhere in these tariffs.

10.2 QUALIFICATIONS

10.2.1 To qualify, the applicant must make application on Form CS-130 (Company's Extended Due Date Plan Application) and provide evidence that the applicant is in one of the following categories:

- a) Persons receiving Aid to Families with Dependent Children (AFDC), or Aid to the Aged, Blind and Disabled (AABD);
- b) Persons receiving Supplemental Security Income (SSI); or
- c) Persons whose primary source of income is Social Security or Veterans Administration disability or retirement benefits.

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10.2.2 The Company shall require verification of the applicant’s sources of income to qualify. The applicant also must be the customer of record at the service.

10.2.3 The Company may remove a customer's extended due date because of the customer’s failure to pay a bill by the close of business on the due date two (2) times in a row or any three (3) times in the most recent twelve (12) months. The Company will notify the customer in writing when the extended due date has been removed from the customer’s account.

10.2.4 The Company will impose a late payment charge on plan participants who do not pay by the extended due date.

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11.1 EXTENDED ABSENCE PAYMENT PROCEDURE (GSR 5.11.)

11.1.1 The following options are available to customers to avoid suspension of service during extended absences.

11.1.2 Bills coming due during the customer's absence may be paid in advance. The amount of the advance payment will be based on the customer's average monthly bill for the most recent 12 months. If less than 12 months' usage history is available, the advance payment will be based on the number of months of usage history available adjusted for weather variations. If the advance payment is more than the actual bill for service, the overpayment will be credited to the customer's account, unless a refund is requested by the customer. If the advance payment is less than the actual bill for service, the balance due will be carried forward each month until the customer returns. Delayed payment agreements shall be available for any underpayment.

11.1.3 The customer shall be given the opportunity to enroll in the Company's Automated Bill Payment Plan whereby the monthly service bill shall be paid automatically through the customer's checking or savings account.

11.1.4 The customer can arrange to have bills coming due during the period of the absence mailed to an alternate address or third party.

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11.1.5 The customer must notify the Company in order to take advantage of any of these extended absence payment plans.

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12.1 ACCOUNT IDENTIFICATION

12.1.1 The Company has established the following procedures for identifying accounts where utility service is provided at an address different from the mailing address of the bill:

- a) When application is made for service, Company personnel will inquire as to whether the account qualifies as a landlord/tenant situation as described by GSR 6.19.A.
- b) A suitable form for applying for these provisions is available in each Company business office and is included in the Company's General Information to Customers.

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13.1 MINIMUM HEATING VALUE FOR GAS

13.1.1 The average heating value for gas delivered to customers shall not be less than 975 BTU per cubic foot at 14.73 psia and 60 degrees Fahrenheit.

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14.1 BASE OR ABSOLUTE GAS PRESSURE

14.1.1 The established absolute pressure base for all deliveries shall be 14.73 psia.

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15.1 NORMAL GAUGE PRESSURE FOR GAS

15.1.1 The normal gauge pressure for all deliveries shall be six (6) ounces gauge pressure per square inch above 14.40 psia assumed atmospheric pressure.

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EXEMPTIONS (“EX”)

The Arkansas Public Service Commission’s (“Commission”) Rules provide that any amendments or exemptions to the Commission’s General Service Rules and Special Rules-Gas may be granted by the Commission in conformity with the Rules of Practice and Procedure, or as provided by the General Service Rules and the Special Rules-Gas. However, no amendment or exemption shall be in conflict with the Arkansas Gas Pipeline Code.

Current Status:

Variance from Rule 7.04 (A)(1) of the Commission’s Special Rules-Gas (Accuracy Requirements and Testing Schedules for Diaphragm, Orifice, Rotary, Turbine Meters). This variance was approved in Docket No. 98-200-U to allow for longer service life of meters by changing meters based upon a sampling testing procedure rather than every ten (10) years.

Exemption from Rule 5.08 of the Commission’s General Service Rules (Estimated Usage for Billing). This exemption was approved in Docket No. 03-180-U, Order No. 1, and allows AOG to use the most recently-available, prior-billing-period data in the estimation of residential customer bills, and to allow the averaging of Small Business consumption over two (2) billing periods (the prior billing period and the prior year billing period, when available).

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RESIDENTIAL (“WA-1”)

AVAILABILITY

Subject to the availability of gas from suppliers, this Schedule is applicable to all customers of Arkansas Oklahoma Gas Corporation (“Company”) receiving service from the pipelines of the Company located in the Arkansas service area when the gas supplied, pursuant to said service, is consumed by individually-metered customers for residential purposes, and is not purchased for resale.

RATES

The charges for natural gas service at any one (1) point of delivery each month shall be as follows:

- Customer Charge \$10.70 per month.
- Distribution Rate \$.41208 per hundred cubic feet (CCF).
- Commodity Rate The Commodity Rate will be calculated, and adjusted periodically, pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause.

The above charges for natural gas service shall be subject to adjustment each month, pursuant to the terms of the Weather Normalization Adjustment Clause (“WNA”), the Billing Determinant Rate Adjustment Tariff (“BDA”), the System Safety Enhancement Rider (“SSER”), and charges resulting from the operation of the Municipal Tax Clause (“MTAX”).

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. In the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of Ten Dollars and Seventy Cents (\$10.70) per month for each month, or fraction thereof, that service was discontinued.

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TERMS OF PAYMENT

All bills are due and payable twenty-two (22) calendar days after the date the bills are mailed. A late payment charge will be imposed after the due date.

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the rules and regulations of the Company on file with the Arkansas Public Service Commission (“Commission”), the Commission’s General Service Rules, the terms of the Energy Efficiency Cost Recovery Tariff (“EECR”), the terms of the Act 310 Surcharge Tariff (“ACT 310”), and the System Safety Enhancement Rider (“SSER”).

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SMALL BUSINESS (“WA-3”)

AVAILABILITY

Subject to the availability of gas from suppliers, this Schedule is applicable to all customers of Arkansas Oklahoma Gas Corporation (“Company”) receiving service from the pipelines of the Company located in the Arkansas service area when the gas supplied, pursuant to said service, is consumed by customers for business or commercial purposes, and is not purchased for resale.

RATES

The charges for natural gas service at any one (1) point of delivery each month shall be as follows:

- Customer Charge \$15.95 per month.
- Distribution Rate \$.30812 per hundred cubic feet (CCF).
- Commodity Rate The Commodity Rate will be calculated and adjusted periodically, pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause.

The above charges for natural gas service shall be subject to adjustment each month, pursuant to the terms of the Weather Normalization Adjustment Clause (“WNA”), the Billing Determinant Rate Adjustment Tariff (“BDA”), the System Safety Enhancement Rider (“SSER”), and charges resulting from the operation of the Municipal Tax Clause (“MTAX”).

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. In the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of Fifteen Dollars and Ninety-five Cents (\$15.95) per month for each month, or fraction thereof, that service was discontinued.

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TERMS OF PAYMENT

All bills are due and payable twenty-two (22) calendar days after the date the bills are mailed. A late payment charge will be imposed after the due date.

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the rules and regulations of the Company on file with the Arkansas Public Service Commission (“Commission”), the Commission’s General Service Rules, the terms of the Energy Efficiency Cost Recovery Tariff (“EECR”), the terms of the Act 310 Surcharge Tariff (“ACT 310”), and the System Safety Enhancement Rider (“SSER”).

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MEDIUM BUSINESS (“MB”)

AVAILABILITY

Service under this Schedule is available, subject to the Order of Curtailment in Arkansas Oklahoma Gas Corporation’s (“Company”) rules and regulations on file with the regulatory body having jurisdiction and subject to the availability of gas from suppliers, to customers whose annual consumption for the twelve (12) months prior to the initiation of service under this Schedule, or prior to each anniversary thereafter, was, and whose expected annual consumption is reasonably projected to be in excess of ten thousand (10,000) MCF, and no more than thirty-six thousand (36,000) MCF. Customer must elect either Transportation or Sales service under this Schedule prior to April 1 of each year for gas service commencing on August 1, by submitting, via e-mail or facsimile transmission on a form provided by Company, customer’s election to be served under this Schedule and customer’s monthly nominations of expected gas usage for the twelve (12) contract months. Customers not electing Transportation or Sales service prior to April 1 will be served as a Transportation customer.

Service under this Schedule shall be for a twelve-month period from August 1 through July 31.

RATES

Distribution Rate: \$1.5342 per MCF.
 Customer Charge: \$360.00 per month for each meter served for customers electing Sales Service.
 \$560.00 per month for each meter served for customers electing Transportation Service.
 Commodity Rate: The Commodity Rate for customers electing Sales service will be calculated and adjusted periodically pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause.

OTHER CHARGES/CREDITS

Transportation service Customers shall provide Lost-and-Unaccounted-For Gas (“LUFG”) and Company-Use Gas (“CUG”) in kind. Imbalance resolutions and penalties shall be as provided for in the BRS.

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SPECIAL PROVISIONS

All monetary charges under this Schedule are subject to adjustments resulting from the operation of the Company’s Municipal Tax Clause (“MTAX”), Billing Determinant Rate Adjustment Tariff (“BDA”), and the System Safety Enhancement Rider (“SSER”).

This Schedule shall remain in effect until superseded by other schedules approved by order of the Arkansas Public Service Commission (“Commission”) or by a requirement of law.

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. In the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of the applicable monthly customer charge, for each month or fraction thereof, that service was discontinued.

TERMS OF PAYMENT

All bills are due and payable fourteen (14) days after the date the bills are mailed.

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the rules and regulations of the Company on file with the Commission, the Commission’s General Service Rules, the terms of the Energy Efficiency Cost Recovery Tariff (“EECR”), the terms of the Act 310 Surcharge Tariff (“ACT 310”), and the System Safety Enhancement Rider (“SSER”).

OPERATING CONDITIONS/GAS QUALITY

Service, pursuant to this Schedule, is subject to the terms of the Business Rate Schedule Appendix (“BRS”).

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LARGE BUSINESS (“LB”)

AVAILABILITY

Service under this Schedule is available, subject to the Order of Curtailment in Arkansas Oklahoma Gas Corporation’s (“Company”) rules and regulations on file with the regulatory body having jurisdiction and subject to the availability of gas from suppliers to Customers whose annual consumption for the twelve (12) months prior to the initiation of service under this Schedule, or prior to each anniversary thereafter, was, and whose expected annual consumption is reasonably projected to be in excess of thirty-six thousand (36,000) MCF. Customer must elect either Transportation or Sales service under this Schedule prior to April 1 of each year for gas service commencing on August 1, by submitting, via e-mail or facsimile transmission on a form provided by Company, customer’s election to be served under this Schedule and customer’s monthly nominations of expected gas usage for the twelve (12) contract months. Customers not electing Transportation or Sales service prior to April 1 will be served as a Transportation customer.

Customers who operate multiple facilities on the Company’s system may aggregate each facility’s consumption to qualify under this Schedule; provided, however, each aggregated facility shall be individually subject to the rates and terms of this Schedule.

Service under this Schedule shall be for a twelve-month period from August 1 through July 31.

RATES

- Distribution Rate: \$.68173 per MCF.
- Customer Charge: \$1,320.00 per month for each meter served for customers electing Sales Service.
\$1,700.00 per month for each meter served for customers electing Transportation Service.
- Demand Charge: A monthly charge calculated by multiplying \$3.00 times customer’s peak-day consumption as determined in Docket No. 13-078-U.
- Commodity Rate: The Commodity rate for customers electing Sales service will be calculated and adjusted periodically pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause.

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ARKANSAS PUBLIC SERVICE COMMISSION

<u>Second Revised</u> Sheet No. <u>2</u> of <u>3</u> Repeating <u>First Revised</u> Sheet No. <u>2</u> of <u>3</u> <u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company Kind of Service: <u>Gas</u> Class of Service: <u>Business</u> Part III. Schedule No. <u>LB</u> Title: <u>Large Business</u>	PSC File Mark Only
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OTHER CHARGES/CREDITS

Transportation service Customers shall provide Lost-and-Unaccounted-For Gas (“LUFG”) and Company-Use Gas (“CUG”) in kind. Imbalance resolutions and penalties shall be as provided for in the BRS.

SPECIAL PROVISIONS

All monetary charges under this Schedule are subject to adjustments resulting from the operation of the Company’s Municipal Tax Clause (“MTAX”), the Billing Determinant Rate Adjustment Tariff (“BDA”), and the System Safety Enhancement Rider (“SSER”).

This Schedule shall remain in effect until superseded by other schedules approved by order of the Arkansas Public Service Commission (“Commission”) or by a requirement of law.

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. In the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of the applicable monthly customer charge, for each month or fraction thereof, that service was discontinued.

TERMS OF PAYMENT

All bills are due and payable fourteen (14) days after the date the bills are mailed.

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the rules and regulations of the Company on file with the Commission, the Commission’s General Service Rules, the terms of the Energy Efficiency Cost

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ARKANSAS PUBLIC SERVICE COMMISSION

<u>First Revised</u> Sheet No. <u>3 of 3</u> Replating <u>Original</u> Sheet No. <u>3 of 3</u> <u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company Kind of Service: <u>Gas</u> Class of Service: <u>Business</u> Part III. Schedule No. <u>LB</u> Title: <u>Large Business</u>	PSC File Mark Only
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Recovery Tariff (“EECR”), the terms of the Act 310 Surcharge Tariff (“ACT 310”), and the System Safety Enhancement Rider (“SSER”).

OPERATING CONDITIONS/GAS QUALITY

Service, pursuant to this Schedule, is subject to the terms of the Business Rate Schedule Appendix (“BRS”).

DEMAND CHARGE CALCULATION

The Large Business Class billing demand charge shall be set at \$3.00 per MCF of each customer’s monthly billing demand until modified by a Commission order in a future general rate case. Large Business Class customer billing demands shall be reset each August 1 to reflect each Large Business Class customer’s contribution to AOG’s maximum daily system coincident peak during the prior heating season, based on the customer’s three (3) day average usage for AOG’s peak day and the days either side of the peak.

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ARKANSAS PUBLIC SERVICE COMMISSION

<p>_____ First Revised _____ Sheet No. <u>1 of 2</u></p> <p>Replacing _____ Original _____ Sheet No. <u>1 of 2</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Business</u></p> <p>Part III. Schedule No. <u>WA-8</u></p> <p>Title: <u>Reserved Stand-By Service</u></p>	<p>PSC File Mark Only</p>
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RESERVED STAND-BY SERVICE (“WA-8”)

AVAILABILITY

Service under this Schedule is available (upon request) to Transportation customers located within the Arkansas service area, who elect service under an Arkansas Oklahoma Gas Corporation (hereinafter “Company”) Medium or Large Business Schedule. Service hereunder is subject to the capacity of the Company’s system and the Company’s rules and regulations on file with the regulatory body having jurisdiction. Delivery under this Schedule is not available when the Company is operating under conditions of curtailment.

CURTAILMENT AND CONDITIONS OF SERVICE

Service under this Schedule is subject to discontinuance without notice in case of an actual or anticipated shortage of natural gas; or when, in the Company’s judgment, it becomes necessary to protect the continuity of gas service to its gas purchasing customers. The Company will not be liable for damages occasioned by interruptions, curtailments or discontinuance of service supplied under this Schedule.

When electing service under this Schedule, the customer must reserve a specific volume. The Company will not be responsible for delivery of an amount in excess of the reserved demand. The customer must give the Company at least twenty-four (24) hours notice of the time and requested daily delivery volumes when the customer determines it will need the reserved demand.

RATE

A flat charge, equal to one hundred percent (100%) of the applicable transportation rate schedule customer charge per calendar month, or any part of a month, plus a monthly charge equal to one hundred percent (100%) of the applicable transportation rate schedule distribution rate for each one thousand (1,000) cubic feet (“MCF”) of monthly reserved demand.

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Kind of Service: <u>Gas</u> Class of Service: <u>Business</u>	
Part III. Schedule No. <u>WA-8</u>	
Title: <u>Reserved Stand-By Service</u>	

In addition, gas consumed by the customer under this Schedule shall be billed at a distribution rate equal to one hundred percent (100%) of the applicable transportation rate schedule distribution rate per MCF and a commodity rate, as established periodically through the operation of the Company’s approved Cost-of-Gas Adjustment Clause.

This rate is subject to all applicable Arkansas state sales and/or gross receipts taxes. This rate is also subject to all local sales, gross receipts and franchise taxes that have been, or may be, assessed by the political subdivisions in which the customer is located. These taxes shall, on a monthly basis, be billed directly to each customer, and shall be in addition to the rates otherwise approved by the Arkansas Public Service Commission. The state taxes will be billed to all Arkansas customers. Local taxes will be billed directly to all customers subject to the jurisdiction of the authority assessing the tax.

TERMS OF PAYMENT

All bills are due and payable fourteen (14) days after the date the bills are mailed.

OTHER TERMS AND CONDITIONS

Subject to Company’s applicable rules and regulations on file with the Arkansas Public Service Commission.

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<p>_____ First Revised _____ Sheet No. <u>1</u> of 3</p> <p>Replacing _____ Original _____ Sheet No. <u>1</u> of 3</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Business</u></p> <p>Part III. Schedule No. <u>PS</u></p> <p>Title: <u>Pooling Service</u></p>	<p>PSC File Mark Only</p>
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POOLING SERVICE (“PS”)

AVAILABILITY

Service under this Schedule is available to any qualified customer (“Pool Manager” or “PM”) that requests pooling service from Arkansas Oklahoma Gas Corporation (“Company”) in order to provide natural gas to Business Customers electing Transportation service from a pool of gas on Company’s system.

All PMs, collectively, must aggregate a minimum of four thousand (4,000) MMBTU per day (calculated as the maximum daily deliveries during the previous twelve (12) months, adjusted for reasonable projections for the next twelve (12) months, and inclusive of allocated Lost-and-Unaccounted-For Gas and Company-Use Gas), of Business Transportation customers’ daily requirements.

Company shall require PM to demonstrate credit worthiness to Company’s reasonable satisfaction, taking into account the volumes of gas proposed to be delivered by the PM. PM must submit to Company formal documentation of agency, including a letter from each Business Transportation customer authorizing PM to act as agent for Business Transportation customers receiving service.

CHARGES/PENALTIES

All imbalances that remain at the end of the service month shall be cashed out pursuant to the provisions of the Business Rate Schedule Appendix (BRS). There shall be a Fifty Cent (\$0.50) per MMBTU charge for all imbalances exceeding five percent (5%); provided, however, that PM will not be subject to this penalty if PM is below the five percent (5%) tolerance prior to making a correction for the BTU content of the gas, and exceeds the five percent (5%) tolerance after such correction. PM shall not be subject to said penalty if the imbalance is as a result of PM relying on inaccurate information provided by Company.

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ARKANSAS PUBLIC SERVICE COMMISSION

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RECEIPT POINTS

Eligible pool receipt points shall be as set out in the BRS; and shall include, but not be limited to, gas sourced from third-party pipeline interconnects and qualifying on-system (new and existing) supplies.

PM’s minimum volume eligible for delivery to the pool through each receipt point, and which must be nominated by PM to the pool or to off-system transportation, shall be fifty (50) MCF/D. PM’s entitlement at receipt points in the aggregate shall have a minimum deliverability of one hundred and fifteen percent (115%) of the average daily requirements of PM’s Business Transportation customers being served from the pool. “Deliverability” shall be determined using the average daily deliverability of the receipt point for days of flow during the previous twelve (12) months.

NOMINATIONS AND BALANCING

Eligible PM’s electing service under this Schedule shall nominate, by facsimile transmission or e-mail to Company at least five (5) working days prior to the flow month, all gas to be pooled under this Schedule. Company will not accept daily nominations which deviate by more than fifty percent (50%) from each day’s actual anticipated requirements.

SPECIAL PROVISIONS

All charges under this Schedule are subject to charges resulting from the operation of the Company’s Municipal Tax Clause.

TERM

This Schedule shall remain in effect until superseded by other Schedules filed pursuant to an order of the Arkansas Public Service Commission (“Commission”). Service, pursuant to this Schedule, is subject to the terms and conditions contained in the BRS.

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TERMS OF PAYMENT

All bills are due and payable fourteen (14) days after the date the bills are mailed.

CONDITIONS AND TERMS OF SALE

Service under this rate Schedule is subject to the rules and regulations of the Company on file with the Commission and the Commission's General Service Rules.

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_____ First Revised _____ Sheet No. <u>1</u> of <u>24</u> Replacing _____ Original _____ Sheet No. <u>1</u> of <u>24</u> <u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company Kind of Service: <u>Gas</u> Class of Service: <u>Medium and Large Business</u> Part III. Schedule No. <u>BRS</u> Title: <u>Business Rate Schedule Appendix</u>	PSC File Mark Only
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ARKANSAS OKLAHOMA GAS CORPORATION
 P. O. Box 2414
 Fort Smith, AR 72902-2414
 479/783-3181, Ext. _____
 E-mail: _____
 Fax: 479/784-2095

ELECTION OF SERVICE

_____ hereby elects to receive either natural gas Transportation or Sales service from Arkansas Oklahoma Gas Corporation beginning August 1, 20____, through July 31, 20____ pursuant to AOG's Business Rate Schedules:

Transportation _____ Sales _____

Customer's anticipated monthly and annual consumption in MMBTU shall be:

August _____	February _____
September _____	March _____
October _____	April _____
November _____	May _____
December _____	June _____
January _____	July _____

TOTAL ANTICIPATED ANNUAL CONSUMPTION _____ MMBTU.

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<p>_____ Original _____ Sheet No. <u>2 of 24</u></p> <p>Replacing _____ Sheet No. _____</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Medium and Large Business</u></p> <p>Part III. Schedule No. <u>BRS</u></p> <p>Title: <u>Business Rate Schedule Appendix</u></p>	PSC File Mark Only
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Dated this _____ day of _____, 20_____.

By: _____ (Customer)

NOTE: Please provide the following contact information for notices and correspondence:

Contact Name _____

Title _____

Address _____

Tel _____ Fax _____

E-mail _____

Facility Service Address _____

Billing Address _____

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<p>_____ First Revised _____ Sheet No. <u>3 of 24</u></p> <p>Replacing _____ Original _____ Sheet No. <u>3 of 24</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Medium and Large Business</u></p> <p>Part III. Schedule No. <u>BRS</u></p> <p>Title: <u>Business Rate Schedule Appendix</u></p>	PSC File Mark Only
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GENERAL TERMS AND CONDITIONS

A. Schedule Conversion Costs

1. All customers that qualify for the Medium or Large Business rate classes will be required to pay all costs associated with the installation of telemetering equipment, and automatic gas sampling equipment (if such equipment does not already exist) at Customer’s facility(ies), and to provide Arkansas Oklahoma Gas Corporation (“Company”) a telephone service or dedicated extension to allow remote access to the metering equipment. If the customer chooses not to pay the costs associated with the installation of telemetering equipment at a particular location, that meter will be billed as if the customer is in the Small Business rate class.
2. System supply customers electing Transportation service shall bear the reasonably and prudently incurred costs related to the conversion, including system supply-related costs and any additional administrative costs. The Company shall maintain adequate records to demonstrate such costs and to substantiate that this result has been achieved, and shall make such information available to the converting customer upon request. Converting customers may challenge the collection of any such costs before the Commission.

B. Gas Commodity Charges

1. The Company will charge Business Sales customers for natural gas supplies based upon the amount of gas delivered to the customer.

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<p style="text-align: center;">_____ First Revised _____ Sheet No. <u>4</u> of 24</p> <p>Replacing _____ Original _____ Sheet No. <u>4</u> of 24</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Medium and Large Business</u></p> <p>Part III. Schedule No. <u>BRS</u></p> <p>Title: <u>Business Rate Schedule Appendix</u></p>	<p>PSC File Mark Only</p>
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2. The Company will not charge Business Transportation customers for natural gas supplies (each customer will be responsible for its own natural gas supplies).
3. Lost-and-Unaccounted-For Gas (“LUFG”) and Company-Use Gas (“CUG”) will be allocated to and recovered from the system supply customers, as defined in the Cost-of-Gas Adjustment Clause (“COG”). Medium and Large Business Transportation customers shall provide their allocated portion of LUFG and CUG in kind.

C. Obligations of the Parties

1. Commitment:

- 1.1 Customers shall elect either Sales or Transportation service.
- 1.2 The Company shall sell and deliver on a best-efforts, interruptible basis to Customer electing Sales service, natural gas supplies purchased by Company and subject to Company’s Cost-of-Gas Adjustment Clause.
- 1.3 Transportation Customer shall purchase its natural gas requirements directly from third parties for the delivery of said gas to Company’s Point(s) of Receipt for redelivery to Customer at the Point(s) of Delivery. Company shall transport and Customer shall purchase such transportation service from Company subject to the terms and conditions herein.
- 1.4 Customer shall receive, through Company's system, Customer’s gas supply requirements for Customer’s facility. Upon Customer's request, Transportation Customer may purchase Reserved Stand-by service pursuant to Company’s Rate Schedule WA-8.

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<p>_____ First Revised _____ Sheet No. <u>5 of 24</u></p> <p>Replacing _____ Original _____ Sheet No. <u>5 of 24</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Medium and Large Business</u></p> <p>Part III. Schedule No. <u>BRS</u></p> <p>Title: <u>Business Rate Schedule Appendix</u></p>	<p>PSC File Mark Only</p>
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2. Rates:

- 2.1 Subject to all of the terms and conditions herein, Company shall accept and transport volumes of natural gas, and Customer shall pay Company for such transportation pursuant to the rates and charges described in the applicable rate schedule of Company approved by the Arkansas Public Service Commission ("Commission"), as the same may be revised from time-to-time.
- 2.2 Subject to the terms and conditions herein, Company shall deliver such gas to Customer at the Point(s) of Delivery. Company shall pay all reasonable costs for all Receipt Point(s) with interstate pipelines that are necessary to satisfy the gas supply requirements of all the Company's customers. If Customer requests additional Receipt Point(s), Customer shall pay all reasonable costs for said Receipt Point(s), unless paid for by another party, such as an interconnecting pipeline or gas supplier.
- 2.3 Nothing contained herein shall be construed as affecting in any way the right of Company to unilaterally make application for a change in its rates and/or General Terms and Conditions of service to the regulatory authority having jurisdiction over the service provided hereunder.
- 2.4 Company's charges will apply to all gas delivered to Customer.

3. Payment/Deposits

- 3.1 All bills for natural gas service are due and payable within fourteen (14) days after the date the bills are mailed; and, if not paid when due, Company shall have the right to discontinue service upon five (5) days written notice. Company shall require a deposit as a condition of commencement or continuation of service.

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<p style="text-align: center;">First Revised _____ Sheet No. <u>6 of 24</u></p> <p>Replacing _____ Original _____ Sheet No. <u>6 of 24</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Medium and Large Business</u></p> <p>Part III. Schedule No. <u>BRS</u></p> <p>Title: <u>Business Rate Schedule Appendix</u></p>	<p>PSC File Mark Only</p>
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- 3.2 Company shall require a deposit from Customer if Customer fails to pay bills for natural gas service by the close of business on the due date two times in a row or any three times in the last twelve months. Company shall charge Customer a deposit equal to Customer’s two highest bills during the last twelve months.
- 3.3 In accordance with the United States Bankruptcy Code, U.S.C.A. Title 11 § 366, Company may require Customer to furnish adequate assurance of payment in the form of a deposit or other security. This deposit may be in addition to all other deposits posted with the Company before the bankruptcy filing.

D. Points of Delivery/Receipt

- 1. The Point(s) of Delivery shall be at the outlet side of Company's meter(s) at the Customer's facility(ies).
- 2.1 The Point(s) of Receipt shall be Company interconnects with Enable Gas Transmission, LLC (“EGT”), formerly CenterPoint Energy Gas Transmission Company, LLC (“CEGT”); Ozark Gas Transmission, L.L.C. (“OGT”); and Company system pool:
 - a. Company Line "F" interconnect with EGT Line "OT-27," Sequoyah County, Oklahoma.
 - b. Company Line "A-140" interconnect with EGT Line "O," Sebastian County, Arkansas.
 - c. Company Line "E" interconnect with EGT Line "O," Logan County, Arkansas.
 - d. Company interconnect with OGT (Stephens-McBride), Sebastian County, Arkansas.

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- e. Company Line B interconnect with OGT (Tobey Station), Franklin County, Arkansas.
- f. Company Line "H-61" interconnect with OGT, Spiro, Oklahoma.
- g. Company system pool, established for Business Transportation customers. Qualifying Receipt Points shall be determined by the Company on an annual basis.

Subject to Section C.2.2 herein, Company shall make available, upon demand, within a reasonable period of time, additional Receipt Points.

2.2 Company's gas received at the Receipt Point(s) shall, at all times, be the first gas through the meter.

E. Assignment

The Election of Service shall be binding upon the parties, their successors and assigns; provided, however, that the Election of Service and/or the rights and obligations thereunder shall not be assignable, in whole or in part, by either party unless such assignment shall be to a purchaser or successor to substantially all of the assets, properties and business of the assigning party who will carry on the business of the assigning party in substantially the same location.

F. Terms of Sale

The rates charged and service provided shall be subject to regulation by the regulatory authority having jurisdiction; to all applicable present and future state and federal rules and regulations; and to all other rules, regulations, and orders of any other regulatory authority having jurisdiction of the subject matter or either of the parties.

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<p>Original _____ Sheet No. <u>8 of 24</u></p> <p>Replacing _____ Sheet No. _____</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Medium and Large Business</u></p> <p>Part III. Schedule No. <u>BRS</u></p> <p>Title: <u>Business Rate Schedule Appendix</u></p>	<p>PSC File Mark Only</p>
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G. Notices

Any notices given by either party shall be sent by certified mail, facsimile or e-mail to the contact party as reflected on the Election of Service; or to such other addresses as either party may, from time-to-time, designate in writing.

The parties agree to notify the other of the name and address of the person or persons authorized to act for the party in respect to routine operating matters, routine operating requests, reports and billings. Other matters of a routine nature shall, upon such notification, be directed to the persons so designated.

H. Nominations and Scheduling

1. The customer or its designated agent shall submit original nominations for gas flow to the Company at least five (5) working days prior to the beginning of each flow month.
2. The customer or its designated agent may submit revised amended nominations on a daily basis throughout the flow month.
3. Amended nominations for gas flow shall be submitted to the Company no later than 8:30 AM Central Time the day prior to gas flow. If a change in the nomination level is desired on a weekend or Company holiday (as defined in the tariff), then nominations shall be submitted to the Company no later than 8:30 AM on the last business day immediately prior to such weekend or holiday.
4. Original and amended nominations shall be completed on the Company's standard nomination form and submitted to the Company's Gas Control Department. The Company and the customer may agree on other means of submitting nominations.
5. Nominations shall be expressed in MMBtu.
6. The Company shall accept all nominations except those that are inconsistent with the recently observed deliveries and projected deliveries for the service month. Amended

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nominations shall be allowed to reflect attempts to eliminate existing imbalances. However, Company shall not be obligated to accept daily nominations which deviate by more than 50% from a customer's actual anticipated daily requirements.

7. Once a nomination is made and confirmed by the Company, that nomination will remain in effect through the end of the month or until changed by the customer.
8. Company shall schedule gas in the following order of priority:
 1. First Priority: Customers flowing gas through a Receipt Point, or through capacity in the prior month, shall have priority to continue flowing that gas through such Receipt Point or capacity, provided such transportation is nominated at least five (5) working days prior to the flow month.
 2. Second Priority: Customers nominating gas at new Receipt Points, or for increased amounts of capacity, provided such transportation is nominated at least five (5) working days prior to the flow month.
 3. Third Priority: Customers nominating gas less than five (5) working days prior to the flow month, or increasing their nominations during the flow month, shall have priority on a first-in-time, first-in-right basis.

Within any of these priority levels, if there is insufficient Receipt Point or transportation capacity, scheduling shall be on a pro rata basis.

4. All flowing transportation gas shall be curtailed on a pro rata basis.

I. Balancing

1. The cumulative level of imbalance for a Business Transportation customer shall be the difference between the amount of gas supplies nominated on the customer's behalf and the amount of natural gas supplies delivered to the customer, less the in-kind amounts of LUFG and CUG to the customer.

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2. The Company shall make available daily imbalance information to the customer and/or the customer's agent. Information shall include nominations, electronic measurement data, deliveries, meter observations, billing data and other information requested by the customer or the customer's agent. Information shall be available to the customer not later than 8:00 PM Central Time on the next regular business day immediately following the flow day.
3. Customers shall make a good faith effort to minimize imbalances. Customers shall also make a good faith effort to correct any such imbalances as soon as practical.
4. If a customer has a cumulative imbalance greater than 5% of the projected deliveries for the service month, for a period of time greater than 48 consecutive hours, the Company shall have the right, after providing 24 hours notice to the customer and customer's agent, to take corrective action as required to eliminate the imbalance by restricting deliveries, receipts, and nominations as indicated below. The Company shall not be obligated to deliver a greater volume of gas (inclusive of in-kind LUGF and CUG) to a Business customer than is nominated by that customer, unless such action is an attempt to correct an existing imbalance. The Company shall also not be obligated to confirm a nomination that is greater than the amount of natural gas that is delivered to the customer (inclusive of in-kind LUGF and CUG), unless such action is an attempt to correct an existing imbalance. The Company shall remain obligated to deliver to the customer (inclusive of LUGF and CUG) all gas supplies that are nominated (confirmed nominations only) by the customer.

J. Imbalance Penalties

1. In the event that the imbalance (prior to cash out) at the end of the service month for a customer exceeds 5% of the natural gas delivered by the Company to the customer (inclusive of in-kind LUGF and CUG), the Company will charge the customer a penalty. However, customers will not be subject to this penalty if they are below the five percent (5%) tolerance prior to making a correction for the Btu content of the gas and exceed the five percent (5%) tolerance after such correction.

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2. The amount of the penalty will be equal to the product of the excessive imbalance (the total amount of the imbalance less 5% of the natural gas delivered by the Company to the customer inclusive of in-kind LUGF and CUG) and \$0.50 per MMBtu.
3. To the extent necessitated by operational problems on Company's system (or any identifiable portion thereof), and consistent with the balancing requirements set out in the BRS, Company shall have the authority to cause Customer to come into balance. Charges for non-compliance, in excess of the 5% tolerance, shall be the higher of a price equal to 150% of Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price, as defined in Section K of the BRS.

K. Cash-out (Business Transportation Customers)

1. All MMBtu imbalances that remain at the end of the service month shall be cashed out.
2. In the event the Customer owes natural gas volumes to the Company (negative Customer imbalance), at the end of the service month, Company shall charge the Customer a rate per MMBtu calculated as follows:
 - a. Negative Customer imbalance not exceeding 5% of the gas delivered: The Customer shall purchase the total negative imbalance at the higher of a price equal to Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - b. Negative Customer imbalance greater than 5% and less than or equal to 10% of the gas delivered: The Customer shall purchase the total negative imbalance at the higher of a price equal to 115% of Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - c. Negative Customer imbalance greater than 10% of the gas delivered: The Customer

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shall purchase the total negative imbalance at the higher of a price equal to 130% of Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.

3. In the event the Company owes natural gas volumes to the Customer (positive Customer imbalance) at the end of the service month, Company shall pay the customer a rate per MMBtu calculated as follows:
 - a. Positive Customer imbalance not exceeding 5% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - b. Positive Customer imbalance greater than 5% and less than or equal to 10% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to 85% of Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - c. Positive Customer imbalance greater than 10% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to 70% of Company’s Seasonal Cost of Gas, as filed with the Commission, for the month in which the imbalance occurs, or the Index price.

4. “Index” price shall be the price listed as the Index for Enable Gas Transmission, LLC “East” in a table entitled, “Prices of Spot Gas Delivered to Pipelines” in Platts “Gas Daily Price Guide” first published in each calendar month. If said Index price ceases to be published, Company will use a reasonable alternative price in Platts first published in each calendar month.

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L. Pooling Service

1. The Company shall make available Pooling Service to any qualified party (hereinafter referred to as the “Pool Manager” or “PM”) that requests Pooling Service from the Company when:
 - a. The Company has received, reviewed, and accepted a credit application from the Pool Manager, and the Pool Manager has been deemed credit worthy.
 - b. The Pool Manager has submitted formal documentation of agency (which shall include a letter from the Business Transportation customer authorizing the pool manager to act as agent) for Business Transportation customers receiving service under this rate schedule.
2. PM agrees to pay to Company all charges or surcharges provided for in Schedule PS.
3. Business Transportation customers will be able to pool on-system gas supplies, subject to the applicable provisions of Company’s gas purchase and gas transportation contracts.
4. PM shall not be obligated to reimburse Company for Lost-and-Unaccounted-for-Gas or Company-Use Gas as provided in Company’s Schedule. Company shall apply its Lost-and-Unaccounted-for Gas and Company-Use Gas provisions to the transportation of gas from a pool under the appropriate Business Rate Schedule.
5. In order to initially qualify for the establishment of a pool, all of the PM’s on Company’s system, collectively, must aggregate a minimum of 4,000 MMBtu/day, (calculated as the maximum daily deliveries during the previous twelve (12) months, adjusted for reasonable projections for the next twelve (12) months, and inclusive of allocated Lost-and-Unaccounted-For Gas and Company-Use Gas), of Business Transportation customers’ daily requirements. Prior to the commencement of service in any year, the PM shall certify the volumes to which it can commit.

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6. Pooling shall consist of the aggregation of natural gas supplies from eligible receipt points into a pool. Such pool shall be deemed to exist at the point(s) of entry into Company's system. Gas entering Company's system from interconnections with interstate and intrastate pipelines shall be eligible for inclusion in the pool. Gas entering Company's system from sources other than interconnections with interstate pipelines shall be eligible for inclusion in the pool if it is the operational equivalent of the gas delivered to the customer(s) receiving gas from the pool. ["Operationally Equivalent" shall mean gas that is delivered into a portion of Company's system at receipt points and at a pressure which allows actual physical deliveries of such gas to the Business Transportation customers served from the pool.]

7. Eligible pool receipt points shall be determined by the Company on an annual basis. PM's minimum volume eligible for delivery to the pool through each receipt point, and which must be nominated by PM to the pool or to off-system transportation, shall be 50 Mcf/d. PM's entitlement at receipt points in the aggregate shall have a minimum deliverability of 115% of the average daily requirement of PM's Business Transportation customers being served from the pool. "Deliverability" shall be determined using the average daily deliverability of the receipt point for days of flow during the previous 12 months. Should any eligible receipt point fall below 50 Mcf/d during the month of nomination, such receipt point will remain eligible for that month. The pool shall be a "paper pool" only and PM shall not be obligated to deliver gas to a single physical pooling point. All pool receipt points must have electronic flow computers and appropriate communications equipment (as determined by AOG) sufficient to allow remote monitoring of the pool receipt points. If such equipment does not already exist, the cost of the installation of the equipment will be recovered proportionately from all customer classes as directed in Order No. 7, Docket No. 05-006-U. Gas delivered into the pool shall not be eligible for transportation off system.

8. PM shall assume responsibility for matching the gas received into the pool with the amount of gas nominated for delivery out of the pool.

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9. PM must nominate, by facsimile transmission or e-mail to Company at least five working days prior to the beginning of each flow month, the daily amount of gas, by receipt point, that PM expects to be delivered into the pool. PM’s nomination shall be equal to the daily volume nominated to be delivered to its Business Transportation customers served from the pool, plus the Business Transportation customers’ collective in-kind LUGF volume. Company will accept revised nominations during the month on 24-hours notice (less notice when possible). Company will not accept daily nominations which deviate by more than 50% from each day’s actual anticipated requirements. Company will confirm all accepted nominations by facsimile or e-mail.

10. Any difference between the amount of gas delivered into the pool by the PM, and the amount of gas nominated into the pool, shall be an imbalance between Company and the PM. Company shall provide PM with preliminary estimated volumes on each of PM’s nominated receipt points at least twice monthly (on the 10th and 20th; more frequently upon request and if available) so that PM may adjust its supplies to maintain balances with its nominations into the pool. PM imbalances will be calculated at the end of each month, and all imbalances that remain at the end of the service month shall be cashed out.

11. In the event the PM owes natural gas volumes to the Company (negative PM imbalance), at the end of the service month, Company shall charge the PM a rate per MMBtu as follows:
 - a. Negative PM imbalance not exceeding 5% of the gas delivered: The PM shall purchase the total negative imbalance at the higher of a price equal to Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - b. Negative PM imbalance greater than 5% and less than or equal to 10% of the gas delivered: The PM shall purchase the total negative imbalance at the higher of a price equal to 115% of Company’s Seasonal Cost of Gas, as filed with the

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Commission, in effect for the month in which the imbalance occurs, or the Index price.

- c. Negative PM imbalance greater than 10% of the gas delivered: The PM shall purchase the total negative imbalance at the higher of a price equal to 130% of Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
12. In the event the Company owes natural gas volumes to the PM (positive PM imbalance), at the end of the service month, Company shall pay the PM a rate per MMBtu calculated as follows:
- a. Positive PM imbalance not exceeding 5% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - b. Positive PM imbalance greater than 5% and less than or equal to 10% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to 85% of Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - c. Positive PM imbalance greater than 10% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to 70% of Company’s Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
13. PM imbalances in excess of 5% of monthly deliveries (prior to cash out) shall be subject to a \$.50 per MMBtu penalty, provided, however, that PM will not be subject to this penalty if PM is below the 5% tolerance prior to making a correction for the Btu content of the gas, and exceeds the 5% tolerance after such correction. PM shall not be subject

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to such penalty if the imbalance is as a result of PM relying upon inaccurate information provided by Company.

14. To the extent necessitated by operational problems on Company's system (or any identifiable portion thereof), and consistent with the balancing requirements set out in the BRS, Company shall have authority to cause a PM to come into balance. Charges for non-compliance in excess of the 5% tolerance shall be the higher of a price equal to 150% of Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs or the Index price.
15. "Index" price shall be as defined in Section K. of the BRS.
16. PM's rights to receive service on any given day shall be equal to the rights of the customers that it serves from the pool. For example, when Company curtails a customer taking service from the pool, Company shall also curtail PM's pooling service, except to the extent necessary for Business Transportation customers to comply with their respective transportation rate schedules and the General Terms and Conditions of the BRS.
17. All gas tendered for delivery at the receipt points shall comply with the Quality and Measurement specifications in effect pursuant to existing contracts (transportation or purchase) for said receipt points. In the case of new receipt points, or in the absence of an existing contract, gas tendered for deliveries at such receipt points shall comply with the specifications set out in the BRS.
18. Notices to PM or Company shall be in writing, and shall be considered having been given if hand-delivered, confirmed by facsimile or email to Company or PM.

M. Exchanges

1. Company will allow customers to exchange gas at the EGT interconnect, subject to the following:

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- a. Limited to the volume of gas actually flowing from EGT to Company on the day the exchange is nominated.
 - b. The exchange does not reduce the amount of gas actually injected into the Company's system. (EGT deliveries by displacement replace OGT deliveries.)
2. Company will accommodate other on-system and off-system exchanges on the same terms when operational conditions permit and such arrangements do not decrease available gas supplies on Company's system.

N. Title to Gas

1. Title to and responsibility for the gas, sold by Company to customer, shall pass to customer at the outlet of Seller's meter or meters (Point of Delivery) and customer shall be responsible for the construction, operation, and maintenance of all facilities necessary to safely receive and utilize the gas at and beyond that point. Customer agrees to indemnify and hold Company harmless from and against any and all damages, liabilities, and claims arising out of the possession, use, or presence of the gas after it has passed the Point of Delivery.
2. Ownership of transported volumes contracted by Customer will, at all times, remain vested in Customer, or Customer's agent.
3. Customer warrants its title to all gas delivered to Company, and that gas shall be free and clear from all liens, claims, and encumbrances whatsoever.
4. Customer and Company shall be responsible for any damage or injury arising as a result of its negligence while in control and possession of the gas delivered until the gas has been delivered to the other party at the Point(s) of Receipt or Delivery.

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O. Liabilities

Each party assumes full responsibility and liability for its negligence in the operation of facilities owned by it, or otherwise in connection with the transportation of gas.

P. *Force Majeure*

In the event of either party being rendered unable wholly or in part by *force majeure* to carry out its obligations hereunder, other than to make payments of amounts due hereunder, it is agreed that upon such party giving notice and full particulars of such *force majeure* by e-mail or facsimile transmission to the other party as soon as known and practical, the obligations of the party giving such notice, so far as they are affected by such *force majeure*, shall be suspended during the continuance of any inability so caused, but for no longer period, and such cause, as far as possible, shall be remedied with all reasonable dispatch. The term "*force majeure*," as employed herein, shall mean acts of God, strikes, lockouts, or other industrial disturbances, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, hurricanes, storms, floods, washouts, arrests, priority limitation or restraining orders of any kind of the government of the United States or a state of any civil or military authority, civil disturbances, explosions, breakage, accidents, tests, maintenance or repairs to machinery or lines of pipe, freezing of wells or lines or pipe, partial or entire failure of natural gas wells, including storage wells, inability to obtain or unavoidable delay in obtaining material and equipment, and any other causes, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension. The settlement of strikes or lockouts or other labor difficulties shall be entirely within the discretion of the party having the difficulty, and the above requirement that any *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes, lockouts, or other labor disturbances, by acceding to the demands of opposing party when such course is inadvisable in the discretion of the party having the difficulty.

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Q. Quality

1. General - The gas received by Company shall be commercial in quality and condition. It shall not contain more than one-fourth (1/4) grain of hydrogen sulphide nor more than ten (10) grains of total sulphur per one hundred (100) cubic feet, and not more than seven (7) pounds of water per million cubic feet at the delivered pressure. The gas shall have an average BTU content of at least nine hundred and seventy-five (975) BTUs per cubic foot at 14.73 P.S.I.A. and sixty degrees Fahrenheit (60° F). The gas must also comply with the gas quality standards as imposed by pipelines downstream of the Company.

2. Deficiencies - If, at any time, gas tendered for delivery shall fail to conform substantially to any of the quality specifications set forth above, and Company notifies the customer of such deficiency, and the customer fails to remedy any such deficiency as soon as reasonably possible, Company may, at its option, refuse to accept delivery pending correction of the deficiency by the delivering party, or it may continue to accept delivery and make such changes necessary to cause the gas to conform to such specifications, in which event customer shall reimburse Company for all reasonable expenses incurred by Company in effecting such changes.

3. Receipt Points (Coalescing Filters) - All gas tendered for delivery to Company shall pass through a coalescing filter. A coalescing filter approved by Company shall be installed and maintained at new Receipt Points at customer's expense immediately upstream of Company's measuring equipment at each Point of Receipt, unless such facilities are existing.

4. Notification – The Pool Manager shall provide a method whereby Company may contact Pool Manager or Pool Manager’s designee twenty-four (24) hours a day, seven (7) days a week, in order to insure proper and safe operation of all Receipt Points. In the event Company is unable to notify Pooling Service customer or its designee of necessary operational action, Company shall be authorized to take necessary action to insure the integrity of its system.

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R. Method of Measurement

1. Unit of Volume - The unit of volume of gas for all purposes hereunder shall be one thousand cubic feet (MCF) at a pressure of fourteen and seventy-three one-hundredths pounds per square inch (14.73 p.s.i.) absolute and at a temperature of sixty degrees Fahrenheit (60° F.) and the readings and registration of the metering equipment shall be computed into such unit of volume.

2. Basis - All orifice meter volumes shall be computed in accordance with Gas Measurement Committee Report No. 3 of the American Gas Association, including the Appendix thereto, published September 1985, as revised from time-to-time. Where measurement is by other than orifice meters, all necessary factors for proper volume determination shall be applied.

All orifice meter volumes shall be corrected for deviations from the ideal gas laws (supercompressibility) in accordance with the aforementioned Committee Report No. 3. Where displacement meters are used, the square of the orifice meter supercompressibility factor shall be applied.

For the purpose of measurement, the atmospheric pressure shall be assumed to be 14.40 psia.

Measurement by displacement or turbine shall be in accordance with applicable American Gas Association standards or recognized industry standards.

3. Heating Value - Determination of the heating value shall be by recording calorimeter approved by the Company. The average calorific value determined shall be used for the billing cycle.

In the absence of a recording calorimeter, calorific value shall be determined from a gas sample obtained using industry-recognized and accepted procedures. The calorific value

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shall be determined by a laboratory approved by Company, or by Company using industry-accepted analytical equipment.

4. Determination of Flowing Temperature - The temperature of the gas flowing through the meter station shall be obtained by the use of a recording thermometer, and gas temperature each day shall be used in computing the delivery of gas during such day. Corrections for temperature may also be made by electronic flow computers.

5. Determination of Specific Gravity - The specific gravity of the gas flowing through meters shall be determined by means of a recording gravimeter located at the Receipt Point measuring station or at any other point on the pipeline where there will be no commingling thereafter of gas with that delivered to the receiving party and the arithmetic average specific gravity each day at such point shall be used in computing the delivery of gas during such day at such point.

In the absence of a recording gravimeter, specific gravity may be calculated from an analysis of a gas sample obtained using industry-recognized and accepted procedures. The reported gravity shall be used as the average daily value for specific gravity.

Where displacement meters are installed and where the quantities of gas metered will not be materially affected by so doing, the specific gravity of the gas on any day may be determined by any other recognized method which may be practicable in the circumstances.

S. Measurement Equipment

1. Installation and Operation by Company - Company shall provide and maintain recognized, standard meters and regulators at the Point(s) of Delivery to the customer for the accurate measurement and regulation of all gas transported for, and/or sold to, the customer. Company may install, maintain and operate, at or near the Company's Receipt Points, a measuring station properly equipped with meters and other necessary equipment by which the volume of gas delivered to Company shall be measured. The title to all meters, appliances, equipment, etc., placed on the customer's premises and not sold to the

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customer shall remain with Company, with right of removal, and no charge shall be made by the customer for use of premises occupied by same.

Company shall have the right of free use and ingress and egress at all times for the purpose of installation, operation, repair or removal of such measuring equipment.

If Company is required to add any facilities in order to provide service pursuant to this agreement, the customer shall pay all costs of such added facilities, unless paid for by another party, such as an interconnecting pipeline or gas supplier.

2. Calibration and Test of and Access to Meters - The accuracy of all measuring equipment, whether owned by a producer, pipeline, or Company, shall be subject to test at the request of either Company or the customer. Company shall have the right to have representatives present at the time of any installing, cleaning, changing, repairing, inspecting, testing, calibrating, or adjusting done in connection with receipt measuring equipment. Customer shall have the right to have representatives present at the time of any installing, cleaning, changing, repairing, inspecting, testing, calibrating, or adjusting done in connection with measuring equipment used to deliver gas to customer.

The accuracy of measuring equipment shall be verified at reasonable intervals, but not more frequently than once in any thirty (30) day period and not less frequently than once in any one hundred and twenty (120) day period. In the event either party shall notify the other that it desires a special test of said measuring equipment the parties shall cooperate to secure prompt verification of the accuracy of such equipment. Each party shall give to the other party sufficient advance notice of the time of all such special tests so that the other party may conveniently have its representatives present.

3. Charts and Records - Upon request by Company, the records and charts from measuring equipment used in the receipt of gas, together with calculations therefrom, shall be submitted to Company for inspection and verification, subject to return within thirty (30) days after receipt.

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All test data, charts and other required data pertaining to the receipt or delivery of gas by their respective measurement equipment shall be retained for a period of three (3) years, or such other period or periods as may be prescribed with respect to them by regulatory bodies having jurisdiction.

4. Correction of Metering Errors - If, upon test, measuring equipment is found to be in error by not more than two percent (2%), previous recordings of such equipment shall be considered accurate in computing deliveries, but such equipment shall be adjusted at once to record accurately.

If, upon test, measuring equipment shall be found to be inaccurate by an amount exceeding two percent (2%), then any previous recordings of such equipment shall be corrected to zero (0) error for any period which is known definitely or agreed upon; but, in case the period is not known or agreed upon, such correction shall be for a period extending over one-half (1/2) of the time elapsed since the date of the last test, not exceeding a correction period of forty-five (45) days.

5. Failure of Meters - In the event a meter is out of service or registering inaccurately, the volume of gas received or delivered by Company shall be determined:
- a. By using the registration of any check meter or meters, if installed and accurately registering; or, in the absence of (a);
 - b. By correcting the error if the percentage of error is ascertainable by calibration, tests or mathematical calculations; or, in the absence of both (a) and (b); then
 - c. By estimating the quantity of delivery during a period under similar conditions when the meter was registering accurately.

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<p style="text-align: center;">First Revised _____ Sheet No. <u>1</u> of 1</p> <p>Replacing _____ Original _____ Sheet No. <u>1</u> of 1</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>All</u></p> <p>Part III. Schedule No. <u>GL</u></p> <p>Title: <u>Unmetered Gas Lights</u></p>	<p>PSC File Mark Only</p>
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Unmetered Gas Lights (“GL”)

AVAILABILITY

Service is available under this Schedule, subject to the Order of Curtailment and the Company’s rules and regulations on file with the state regulatory body having jurisdiction, to entrances to residential subdivisions, commercial developments and public street lighting, and is limited solely to the continuous, unmetered operation of natural gas lighting fixtures. Gas service under this Schedule is available only when metering the lighting fixture’s consumption is not economical. Gas service is not available under this Schedule for resale to others or for stand-by service.

The Company must approve the natural gas lighting fixture, any fixture modifications, and fixture installation before natural gas service is made available. The customer shall be responsible for all natural gas lighting fixture modifications and maintenance.

RATE:

The charges for consumption at any Point of Delivery shall be based upon natural gas usage per hour, per fixture, as determined by the gas light manufacturer or other reliable estimating methods.

The following rates are applicable to the monthly consumption of each fixture served at the Point of Delivery:

- Distribution Rate: \$.30812 per hundred cubic feet (CCF).
- Commodity Rate: The Commodity Rate will be calculated, and adjusted periodically, pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause.

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_____ First Revised _____ Sheet No. <u>1</u> of 3 Replacing _____ Original _____ Sheet No. <u>1</u> of 3 <u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company Kind of Service: <u>Gas</u> Class of Service: _____ Part III. Schedule No. <u>NGV</u> Title: <u>Natural Gas Vehicle</u>	PSC File Mark Only
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NATURAL GAS VEHICLE (“NGV”)

AVAILABILITY

Subject to the availability of gas from suppliers, this Schedule is applicable to all natural gas service provided to customers for the exclusive purpose of refueling natural gas powered vehicles with natural gas.

RATES

The charges for natural gas services supplied pursuant to this Schedule shall be as follows:

1. For gas service provided from a designated Company-owned NGV facility:

Distribution Rate	\$.79277 per hundred cubic feet (CCF).
Commodity Rate	The Commodity Rate will be calculated, and adjusted periodically, pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause.

2. For gas service provided to a Customer-owned NGV facility:

- a. Residential use:

Customer Charge	\$10.70
Distribution Rate	\$.41208 per CCF
Commodity Rate	The Commodity Rate will be calculated and adjusted periodically pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause.

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<p style="text-align: center;">First Revised _____ Sheet No. <u>2</u> of 3</p> <p>Replacing _____ Original _____ Sheet No. <u>2</u> of 3</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: _____</p> <p>Part III. Schedule No. <u>NGV</u></p> <p>Title: <u>Natural Gas Vehicle</u></p>	<p>PSC File Mark Only</p>
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b. Commercial use:

Customer Charge	\$15.95
Distribution Rate	\$.30812 per CCF
Commodity Rate	The Commodity Rate will be calculated and adjusted periodically pursuant to the terms of the Company's Cost-of-Gas Adjustment Clause.

NGV rates shall be subject to adjustment each month pursuant to the terms of the Municipal Tax Clause.

SERVICE RESTITUTION CHARGE

For the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of the applicable customer charge per month for each month, or fraction thereof, that service was discontinued.

TERMS OF PAYMENT

If charges pursuant to this Schedule are billed, all bills are due and payable twenty-two (22) days after the date the bills are mailed. A late payment charge will be imposed after the due date. However, for gas service provided from a designated Company-owned NGV facility, the Company may elect to require payment at the time of delivery to customer.

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the rules and regulations of the Company on file with the Arkansas Public Service Commission ("Commission") and the Commission's General Service Rules. Service for any end-use of gas other than for vehicular use, such as space heating, water heating, processing or boiler fuel use, is not permitted under this Schedule. Service which is provided for other

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<p>Original _____ Sheet No. <u>3 of 3</u></p> <p>Replacing _____ Sheet No. _____</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: _____</p> <p>Part III. Schedule No. <u>NGV</u></p> <p>Title: <u>Natural Gas Vehicle</u></p>	<p>PSC File Mark Only</p>
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end-uses through a separate meter at the same location will be billed by the Company under the applicable rate schedule.

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<p style="text-align: center;">Second Revised Sheet No. <u>1</u> of 3</p> <p>Replacing _____ First Revised _____ Sheet No. <u>1</u> of 3</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Small Business</u></p> <p>Part IV. Schedule No. <u>WNA</u></p> <p>Title: <u>Weather Normalization Adjustment Clause</u></p>	<p>PSC File Mark Only</p>
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WEATHER NORMALIZATION ADJUSTMENT (“WNA”)

CALCULATION OF WEATHER NORMALIZATION ADJUSTMENT

The WNA is calculated as follows:

$$WNA_i = \frac{R_i(DDF_i(NDD - ADD))}{AAU_i}$$

Where: i = Any particular rate classification to which the WNA is to be applied.

WNA = Weather Normalization Dollar Adjustment per Ccf

R = Applicable distribution rate adjusted for the current income tax component of the tax adjustment rider “TA” related to the reduction to the 21% federal tax rate.

DDF = Degree Day Factor associated with the applicable rate schedule:

Residential	.15341
Small Business	.71698

NDD = Normal Degree Days during the billing cycle

ADD = Actual Degree Days during the billing cycle

AAU = Average Actual Usage per customer for each billing cycle

For bills rendered from November 1 through April 30 each year, the applicable distribution rates for gas service to customers served under the applicable rate schedules shall be adjusted by a Weather Normalization Adjustment (“WNA”) to reflect the impact of actual heating degree day variations from the normal levels.

In order to calculate the total weather adjustment for the applicable billing cycle, a weather deviation is computed and multiplied by the applicable distribution rate. A per Ccf WNA adjustment is calculated by dividing the total weather adjustment by the average Ccf usage per customer for all customers in each

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billing cycle, using the formula described above. The per Ccf adjustment for each applicable rate schedule is applied to customer's usage for the billing cycle. The WNA shall be separately identified on customer bills.

DEFINITIONS

Normal Degree days: The heating degree days based on a 30-year average ending August 31, 2013, as shown on Attachment 1.

Actual Degree Days: The actual heating degree days as published by Weather Services Corporation or any other nationally recognized third-party weather service.

APPLICABLE RATE SCHEDULES

Residential
Small Business

ANNUAL REPORT

The Company will file annually in Docket No. 13-078-U by July 31 a comparison of actual and normal heating degree days by month and by season, total WNA revenues by class by month and by season, WNA bill analysis for varying levels of usage by rate schedule by month and by season, WNA complaints, and a definition of HDD.

TERM

The Weather Normalization Adjustment shall be in effect until superseded by order of the Commission.

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**ATTACHMENT NO. 1 TO WNA TARIFF
DAILY NORMAL HDDS FOR WNA BILLING
THIRTY YEAR AVERAGE DAILY HEATING DEGREE DAYS ENDING AUGUST 31, 2013**

DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD
1-Oct	1	1-Nov	7	1-Dec	20	1-Jan	25	1-Feb	21	1-Mar	16	1-Apr	7
2-Oct	1	2-Nov	10	2-Dec	18	2-Jan	24	2-Feb	22	2-Mar	16	2-Apr	6
3-Oct	1	3-Nov	10	3-Dec	18	3-Jan	23	3-Feb	23	3-Mar	17	3-Apr	6
4-Oct	1	4-Nov	10	4-Dec	20	4-Jan	24	4-Feb	23	4-Mar	15	4-Apr	8
5-Oct	2	5-Nov	10	5-Dec	21	5-Jan	24	5-Feb	24	5-Mar	13	5-Apr	8
6-Oct	3	6-Nov	11	6-Dec	22	6-Jan	24	6-Feb	23	6-Mar	14	6-Apr	8
7-Oct	3	7-Nov	11	7-Dec	21	7-Jan	26	7-Feb	23	7-Mar	13	7-Apr	6
8-Oct	3	8-Nov	11	8-Dec	21	8-Jan	26	8-Feb	22	8-Mar	13	8-Apr	7
9-Oct	3	9-Nov	8	9-Dec	21	9-Jan	25	9-Feb	22	9-Mar	14	9-Apr	6
10-Oct	3	10-Nov	12	10-Dec	21	10-Jan	26	10-Feb	22	10-Mar	15	10-Apr	5
11-Oct	3	11-Nov	13	11-Dec	22	11-Jan	24	11-Feb	23	11-Mar	13	11-Apr	5
12-Oct	3	12-Nov	12	12-Dec	21	12-Jan	23	12-Feb	23	12-Mar	12	12-Apr	5
13-Oct	3	13-Nov	11	13-Dec	21	13-Jan	26	13-Feb	20	13-Mar	11	13-Apr	5
14-Oct	3	14-Nov	10	14-Dec	22	14-Jan	25	14-Feb	18	14-Mar	11	14-Apr	6
15-Oct	3	15-Nov	12	15-Dec	23	15-Jan	24	15-Feb	20	15-Mar	12	15-Apr	5
16-Oct	3	16-Nov	15	16-Dec	24	16-Jan	23	16-Feb	21	16-Mar	11	16-Apr	5
17-Oct	3	17-Nov	14	17-Dec	23	17-Jan	23	17-Feb	20	17-Mar	8	17-Apr	4
18-Oct	4	18-Nov	12	18-Dec	23	18-Jan	25	18-Feb	18	18-Mar	9	18-Apr	3
19-Oct	5	19-Nov	12	19-Dec	23	19-Jan	26	19-Feb	17	19-Mar	12	19-Apr	2
20-Oct	5	20-Nov	14	20-Dec	23	20-Jan	26	20-Feb	14	20-Mar	11	20-Apr	3
21-Oct	5	21-Nov	14	21-Dec	24	21-Jan	25	21-Feb	16	21-Mar	11	21-Apr	3
22-Oct	5	22-Nov	14	22-Dec	25	22-Jan	25	22-Feb	17	22-Mar	9	22-Apr	3
23-Oct	6	23-Nov	14	23-Dec	27	23-Jan	24	23-Feb	17	23-Mar	8	23-Apr	3
24-Oct	6	24-Nov	15	24-Dec	29	24-Jan	23	24-Feb	16	24-Mar	9	24-Apr	2
25-Oct	6	25-Nov	15	25-Dec	30	25-Jan	23	25-Feb	17	25-Mar	9	25-Apr	2
26-Oct	5	26-Nov	15	26-Dec	26	26-Jan	24	26-Feb	17	26-Mar	9	26-Apr	3
27-Oct	8	27-Nov	17	27-Dec	23	27-Jan	24	27-Feb	16	27-Mar	8	27-Apr	3
28-Oct	7	28-Nov	20	28-Dec	24	28-Jan	22	28-Feb	17	28-Mar	9	28-Apr	2
29-Oct	7	29-Nov	19	29-Dec	22	29-Jan	21	29-Feb	15	29-Mar	9	29-Apr	2
30-Oct	7	30-Nov	20	30-Dec	21	30-Jan	24			30-Mar	9	30-Apr	2
31-Oct	7			31-Dec	23	31-Jan	23			31-Mar	10		

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<u>First Revised</u> Sheet No. <u>1of 2</u> Replacing <u>Original</u> Sheet No. <u>1of 1</u> <u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company Kind of Service: <u>Gas</u> Class of Service: <u>All Not Specifically Excluded</u> Part IV. Schedule No. <u>MTAX</u> Title: <u>Municipal Tax Clause</u>	PSC File Mark Only
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MUNICIPAL TAX CLAUSE (“MTAX”)

The total amounts paid to each municipality served in the State of Arkansas for municipal, excise, sales or gross receipts, license, privilege or franchise tax or fee or other extractions of monies (excluding ad valorem and income taxes), which are levied or imposed by laws or ordinances, shall be passed through to the Customers served within the boundaries of the municipality that levied the tax or fee or for which the tax or fee was levied. The charge for the municipal tax or fee shall be shown on the face of the bills as a separate line item.

The amount of the municipal tax or fee to be passed through to the Customers shall be expressed, if possible, as a percentage of the total applicable revenue; otherwise, the amount of the tax or fee shall be expressed in accordance with the manner in which the municipality levied the tax or fee or other methods that result in equitable charges to the Customers affected. Any over or under collections of the tax or fee for a prior month shall be brought forward and added to or deducted from the municipal tax or fee to be recovered during the current month in order that no more or less than the actual tax or fee paid is passed through to the Customers served. Regardless of the period for which the tax or fee is levied and paid, the tax or fee shall be reduced to a monthly basis for purposes of passing the tax or fee through to the applicable Customers, unless the tax or fee is so small as to permit quarterly, semiannual or annual charges to the Customers. The class or classes of Customers to be charged the tax or fee to be passed through shall be determined by the ordinance which levied the tax or fee.

The Company will update the MTAX tariff annually on April 1. Changes to the municipal taxes or fees between filings will be reflected on the Company’s website.

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<p style="text-align: center;">Fifth Revised Sheet No. <u>2</u> of <u>2</u></p> <p>Replacing <u>Fourth Revised</u> Sheet No. <u>2</u> of <u>2</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>All Not Specifically Excluded</u></p> <p>Part IV. Schedule No. <u>MTAX</u></p> <p>Title: <u>Municipal Tax Clause</u></p>	<p>PSC File Mark Only</p>
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SALES AND FRANCHISE TAX RATES

Effective April 2019

City	County	Municipality Tax Rate	City Sales Tax Rate	County Sales Tax Rate	State Sales Tax Rate
Alma	Crawford	4.00%	2.000%	1.750%	6.500%
Barling	Sebastian	4.00%	2.000%	1.250%	6.500%
Blue Mountain	Logan	0.00%	1.000%	2.000%	6.500%
Bonanza	Sebastian	4.25%	1.000%	1.250%	6.500%
Booneville	Logan	3.00%	2.000%	2.000%	6.500%
Cedarville	Crawford	0.00%	1.000%	1.750%	6.500%
Central City	Sebastian	3.00%	0.000%	1.250%	6.500%
Dayton	Sebastian	0.00%	0.000%	1.250%	6.500%
Fort Smith	Sebastian	4.25%	2.000%	1.250%	6.500%
Greenwood	Sebastian	4.25%	2.000%	1.250%	6.500%
Hackett	Sebastian	4.25%	1.000%	1.250%	6.500%
Hartford	Sebastian	4.25%	2.000%	1.250%	6.500%
Huntington	Sebastian	4.00%	1.500%	1.250%	6.500%
Kibler	Crawford	0.00%	1.000%	1.750%	6.500%
Lavaca	Sebastian	4.25%	0.000%	1.250%	6.500%
Magazine	Logan	4.25%	2.000%	2.000%	6.500%
Mansfield	Sebastian	4.00%	2.500%	1.250%	6.500%
Mansfield	Scott	4.00%	2.500%	2.625%	6.500%
Midland	Sebastian	1.00%	0.000%	1.250%	6.500%
Rudy	Crawford	0.00%	0.500%	1.750%	6.500%
Van Buren	Crawford	4.25%	2.000%	1.750%	6.500%
Waldron	Scott	4.00%	2.000%	2.625%	6.500%
Witcherville	Sebastian	0.00%	0.000%	1.250%	6.500%
Rural	Crawford	0.00%	0.000%	1.750%	6.500%
Rural	Franklin	0.00%	0.000%	2.000%	6.500%
Rural	Logan	0.00%	0.000%	2.000%	6.500%
Rural	Scott	0.00%	0.000%	2.625%	6.500%
Rural	Sebastian	0.00%	0.000%	1.250%	6.500%
Rural	Yell	0.00%	0.000%	1.875%	6.500%

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<p style="text-align: center;">Third Revised Sheet No. <u>1</u> of 5</p> <p>Replacing Second Revised Sheet No. <u>1</u> of 5</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Cost of Gas</u></p> <p>Part IV. Schedule No. <u>COG</u></p> <p>Title: <u>Cost-of-Gas Adjustment Clause</u></p>	<p>PSC File Mark Only</p>
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COST-OF-GAS ADJUSTMENT CLAUSE ("COG")

A. Cost of Gas Adjustment ("COG") Applicability and Requirements:

For purposes of this clause, the cost of gas sold to AOG System Supply Customers shall include the sum of all gas purchased for AOG System Supply Customers including Lost-and-Unaccounted-For Gas ("LUFG") volumes and Company-Use Gas ("CUG") volumes for System Supply Customers (exclusive of: LUFG volumes related to off-system transportation, LUFG and CUG volumes provided by Medium Business and Large Business transportation customers and compressor fuel), upstream pipeline transportation and storage charges not included in AOG's non-gas cost of service, the cost of gas withdrawn from storage less the cost of gas injected into storage or other storage arrangements, any fees, gains or losses and other transaction costs associated with the use of various financial instruments by AOG to stabilize gas prices, and costs approved in Docket No. 03-094-U. The cost of gas provided to Company-owned Natural Gas Vehicle ("NGV") facilities for sales made pursuant to Rate Schedule NGV shall be as described in B (1)(b) below.

B. Definitions and Provisions:

(1) Cost of Gas Sold –

(a) For purposes of this clause, the cost of gas sold to AOG System Supply Customers during a month shall be the cost of all gas purchased for AOG System Supply Customers including LUFG and CUG (exclusive of: LUFG volumes related to off-system transportation, LUFG and CUG volumes provided by Medium and Large Business customers and compressor fuel), upstream pipeline transportation and storage charges not included in AOG's non-gas cost of service, the cost of gas withdrawn from storage less the cost of gas injected into storage or other storage arrangements, and any fees, gains or losses and other transaction costs associated with the use of various financial instruments by AOG to stabilize gas prices. The actual cost of gas sold will be assigned to System Supply Customers using a Jurisdictional Allocation Factor as defined at B(9). An annual true-up adjustment will be performed between jurisdictions for the 12 months ending August 31 of each year and reported in the Company's Winter Season COG filing.

(b) For purposes of this clause, the cost of gas provided to Company-owned NGV facilities shall be the contract price for natural gas purchased from a source or sources specifically dedicated to supplying Company-owned NGV facilities.

(2) Fixed Transportation Charges - Charges incurred for transporting gas to AOG's system on upstream pipelines that do not vary with the volume of gas being transported. For example, upstream pipeline demand charges.

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<p style="text-align: center;">Fifth Revised Sheet No. 2 of 5</p> <p>Replacing Fourth Revised Sheet No. 2 of 5</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Cost of Gas</u></p> <p>Part IV. Schedule No. <u>COG</u></p> <p>Title: <u>Cost-of-Gas Adjustment Clause</u></p>	<p>PSC File Mark Only</p>
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(3) Fixed Storage Charges - Charges incurred for storing gas that do not vary with the volume of gas injected into or withdrawn from storage and that are not included in AOG's non-gas cost of service. Examples include third party storage demand and/or reservation fees.

(4) Fixed Gas Supply Charges - Charges incurred for the acquisition of gas supplies that do not vary with the volume of gas purchased. Examples include supply, demand and/or reservation fees.

(5) Lost-and-Unaccounted for Gas ("LUF") and Company-Use Gas ("CUG") Annual Rate - The LUF and CUG rate shall be based on the previous 12 months ending August 31, in order to establish an effective on-system rate to be applied to delivered volumes applicable to Medium Business and Large Business transportation customers for the period November 1 through October 31. The effective LUF and CUG rate shall be calculated as shown on illustrative Schedule E to the COG Adjustment Clause. The amount of LUF and CUG to be provided in-kind by Medium Business and Large Business transportation customers shall be equal to the sum of the effective LUF and CUG rates times the total delivered volumes to Medium Business and Large Business transportation customers.

(6) Off-system Transportation Revenue - All transportation revenue collected by AOG for transporting gas off-system shall be credited to System Supply Customers via a credit adjustment to the actual cost of gas for the month in the Deferred Gas Account.

(7) System Supply Customers - For purposes of this COG clause, System Supply Customers are those customers receiving sales service under Residential, Small Business, Medium Business, Large Business, and Natural Gas Vehicle Schedules, excluding deliveries to Company-owned NGV facilities.

(8) Financing Costs - \$0.11 per Mcf for gas purchased through the line until the total cost of the pipeline has been repaid as approved in Docket No. 03-094-U.

(9) Jurisdictional Allocation Factor – The Jurisdictional Allocation Factor for Arkansas customers will be calculated as the total sales volumes to Arkansas System Supply Customers divided by total sales to all AOG System Supply Customers. The Jurisdictional Allocation Factor will be calculated for the 12 months ending August 31 of each year and will be filed annually with the Scheduled Winter Season COG filing.

C. COG Filings:

(1) Scheduled COG Filings (System Supply)

AOG shall make two Scheduled COG Filings each year: a Winter Season COG and a Summer Season COG. The Winter Season COG shall be effective for billings rendered to System Supply Customers during the months of November through the following March. The Summer Season COG shall be effective for bills rendered to System Supply Customers during the months of April through the following October.

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<p style="text-align: center;">Fourth Revised Sheet No. <u>3</u> of 5</p> <p>Replacing <u>Third Revised</u> Sheet No. <u>3</u> of 5</p> <p>ARKANSAS OKLAHOMA GAS CORPORATION Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Cost of Gas</u></p> <p>Part IV. Schedule No. <u>COG</u></p> <p>Title: <u>Cost-of-Gas Adjustment Clause</u></p>	<p>PSC File Mark Only</p>
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The Winter Season COG filing shall contain rates reflecting: (1) the then current estimate of gas cost revenue requirement for the period between the effective date of filing and the next Summer Season COG, and (2) all of the annual actual cost (secondary adjustment factor) adjustments and any refund factor adjustments relating to or arising during the immediately preceding 12 months ending October 31 of each year.

The Summer Season COG filing shall contain rates reflecting: (1) the then current estimate of gas cost revenue requirements for the period between the effective date of the Summer Season COG and the effective date of Company's next Winter Season COG, (2) may allow for a change to the cost of gas adjustment factors (secondary adjustment) and (3) must maintain any refund adjustment factors.

(2) Unscheduled COG Filings

Should a projected under or over recovery balance arise during any seasonal COG period which exceeds ten percent (10%) of the projected annual gas cost per the most recent scheduled COG filing, then either the Arkansas Public Service Commission ("Commission") General Staff or the Company may propose an Unscheduled COG filing.

If an Unscheduled COG filing is made, that filing: (1) must contain rates reflecting the then current estimate of the gas cost revenue requirement for the period from the effective date of such filing to the next scheduled filing, (2) may allow for a change to the cost-of-gas adjustment factors (secondary adjustment factors) and (3) must maintain any refund adjustment factors.

Scheduled and any Unscheduled COG filings shall be filed with the Commission by the last business day of the month immediately preceding the month the proposed new COG factor will be implemented.

(3) Scheduled COG Filing (Company-owned NGV)

AOG shall make two scheduled NGV cost of gas filings annually to be used in calculating the cost of compressed natural gas ("CNG") sold at each Company-owned NGV facility. The Winter NGV COG shall be effective November through March. The Summer NGV COG shall be effective April through October. The NGV COG shall be calculated utilizing the NYMEX Strip price for the applicable time period, including an appropriate basis differential calculation. Any necessary true-up of over or under recoveries of NGV COG shall be calculated and applied in each Winter and Summer NGV COG filing.

D. Primary Adjustment Factor (PAF) Calculation (System Supply):

(1) Calculation of Demand Cost Component

Calculating demand costs - The demand gas cost revenue requirement component of the PAF shall be the annual total of the gas costs that do not vary with the actual consumption, including, but not limited to, fixed transportation and storage costs and fixed gas supply charges.

ARKANSAS PUBLIC SERVICE COMMISSION

<p style="text-align: center;">Third Revised Sheet No. 4 of 5</p> <p>Replacing Second Revised Sheet No. 4 of 5</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Cost of Gas</u></p> <p>Part IV. Schedule No. <u>COG</u></p> <p>Title: <u>Cost-of-Gas Adjustment Clause</u></p>	<p>PSC File Mark Only</p>
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(2) Calculation of Commodity Cost Component

Calculating commodity costs by seasons - The commodity gas costs revenue requirement component of each season's PAF factor shall be the sum of all gas costs other than demand costs, including, but not limited to, variable transportation costs, gas supply commodity costs, and any fees, gains or losses and other transaction costs associated with the use of various financial instruments purchased by AOG to stabilize gas prices. The commodity gas costs shall include the commodity cost of storage withdrawals and exclude the commodity cost of storage injections. AOG will utilize the current NYMEX strip price minus the prevailing basis differential for purposes of estimating the commodity cost component of each PAF filing.

Calculating commodity cost factor - The commodity cost component of each season's PAF shall be calculated by dividing the estimated commodity costs for the applicable season by the normalized level of sales volumes for the applicable season as shown in the COG filing. The result shall be rounded to the nearest \$0.00001 per CCF.

(3) PAF Calculation

The PAF for each season shall be determined by adding together the demand costs factor and the commodity cost factor as calculated above.

E. Deferred Gas Cost Accounts:

AOG shall establish and maintain a Deferred Gas Cost Account(s) in which shall be recorded any over or under recovery resulting from the operation of the COG clause procedure. Such over or under recovery shall be determined monthly by comparison of the actual Cost of Gas Sold, as defined above, for each cost month to the gas cost revenue recovery for the same revenue month as the cost month less the off-system transportation credit for the same revenue month. The accumulated balance of over or under recovered gas costs, plus the carrying charge described below, shall be used to determine the Secondary Adjustment Factor (SAF). The SAF shall be computed annually by dividing the cumulative balance of the over recoveries or under recoveries as of the end of each October by the estimated volumes of sales during the twelve-month period beginning each November. (For SAF calculation purposes the over or under recovery for the month of October shall be an estimate.) The SAF shall be filed annually and will be included with the Scheduled Winter Season COG Filing and shall be rounded to the nearest \$0.00001 per CCF. The SAF shall remain in effect until the earlier of: (1) implementation of a subsequent SAF calculated according to this provision or Section C or, (2) the beginning of the second revenue month following the month in which the full recovery or refund is accomplished if such full recovery or refund is accomplished prior to the end of the established recovery period.

ARKANSAS PUBLIC SERVICE COMMISSION

<p style="text-align: center;">Second Revised Sheet No. 5 of 5</p> <p>Replacing First Revised Sheet No. 5 of 5</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Cost of Gas</u></p> <p>Part IV. Schedule No. <u>COG</u></p> <p>Title: <u>Cost-of-Gas Adjustment Clause</u></p>	<p>PSC File Mark Only</p>
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A carrying charge shall be included in the monthly under or over recovery balance resulting from the monthly comparison of the actual Cost of Gas Sold to the revenue recovery resulting from the application of the PAF, and a carrying charge shall be included in the monthly under or over recovery balance applicable to the SAF. The monthly carrying charge shall be determined by multiplying the average of the beginning and ending month balance of under or over recovery for the cost month times the annual Commission-approved rate of interest applicable to the customer deposits.

F. Refund Provision:

If an increase in the cost of gas paid or payable to AOG shall be reduced by the final order of a duly constituted regulatory body or the final decree of a court, if appealed thereto, and such increase shall have been reflected in AOG's rate to the extent and in the manner specified in this COG, AOG shall report to the Commission the receipt of any refunds resulting from such final order or decree. Thereupon, AOG shall submit for the Commission's approval a plan to make equitable disposition of such refund monies to the extent such monies represent increased charges paid by its customers as a result of this COG; provided, however, that if the amount to be refunded to customers hereunder with respect to a particular refund received does not amount to the more than one-tenth cent per CCF, then AOG will apply that refund as a credit in its cost of gas computations hereunder for the month in which it receives the refund from its supplier. Nothing in this clause shall be construed to require refunds or a reduction of AOG's rate as a result of such an order reducing the cost of gas where the original increase in the cost of gas has not been reflected in AOG's billings for its sales to customers under this rate schedule.

G. Transition Provision:

If this clause is superseded, and the under or over recovery of costs accumulated at the date of the transition is not addressed in the new clause, then in the discretion of AOG and with notification to the Commission, for any under or over recovery of costs accumulated at the date of transition, the Company may increase or decrease the period over which those costs are included in the cost of gas adjustment.

H. Settlement of Gas Recovery Costs Associated with Customers Leaving the Customer Class Where the Costs Were Incurred (System Supply):

A customer leaving a customer class for another class of service, on which the Cost of Gas Adjustment does not apply, including by-pass of AOG's system, shall be billed or credited within 60 days after the cessation of service in that former class for the difference in the actual costs of gas including LUGF and CUG and the billed cost of gas applicable to the former class of service.

Ark. Public Serv. Comm.---APPROVED---08/08/14 Docket: 14-063-TF Order No.- 1

Arkansas Oklahoma Gas Corporation
Seasonal Cost-of-Gas Calculation
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3	Estimated System Supply Volumes	B-2
4	Estimated Commodity Gas Prices	B-3
5	Projected Under/(Over) Recovery of Gas Costs	C
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7	Calculation of LUFG as a Percent of Deliveries	E
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FOR ILLUSTRATIVE PURPOSES ONLY

Schedule A

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Seasonal Weighted Average Cost-of-Gas Calculation
For the period of (insert date)
Arkansas Jurisdiction

Line No.	Gas Cost for Winter COG Primary Factor Calculation	Source / Formula	Schedule A
1	Demand Cost:		
2	Annual Demand Costs - Gas Supply	Schedule B-1	\$ 5,322,398
3	Annual Demand Costs - Pipeline Transportation	Schedule B-1	\$ 894,000
4	Total Demand	Line 2 + Line 3	\$ 6,216,398
5	Annual Ccf Sales	Schedule B-2x10	60,400,960
6	Demand Cost per Ccf	Line 5 / Line 6	\$ 0.10292
7	Commodity Cost - Winter (November through March)		
8	Commodity Cost - Gas Supply	Schedule B-1	\$ 15,219,342
9	Commodity Cost - Transportation	Schedule B-1	\$ 30,000
10	Storage (injection)/Withdrawals		\$ -
11	Total Commodity Cost	Line 8 + Line 9 + Line 10	\$ 15,249,342
12	Ccf sales November through March	Schedule B-2x10	50,519,840
13	Commodity Cost per Ccf	Line 11 / Line 12	\$ 0.30185
14	Total Cost per Ccf	Line 6 + Line 13	\$ 0.40477
15	Secondary Adjustment Factor	Schedule D	0.02408
16	Total COG per Ccf	Line 14 + Line 15	\$ 0.42885

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Ark. Public Serv. Comm.---APPROVED---07/25/2014 Docket: 13-078-U Order No.- 7

Schedule B-1

Arkansas Oklahoma Gas Corporation
Annual Weighted Cost-of-Gas Calculation

Line No. AOG Estimated Costs for Winter (insert year)

	November			December			January			February			March			Total Winter Commodity	Total Winter Commodity Demand	Total Winter Pipeline Demand	Total Winter Pipeline Commodity			
	MCF	Cost per MCF	Total Cost	MCF	Cost per MCF	Total Cost	MCF	Cost per MCF	Total Cost	MCF	Cost per MCF	Total Cost	MCF	Cost per MCF	Total Cost							
Gas Purchases																						
1				620,000	2.79	\$ 1,729,800	620,000	2.97	\$ 1,841,400	620,000	3.02	\$ 1,872,400	620,000	2.96	\$ 1,835,200	\$ 7,278,800						
2				77,376	4.25	\$ 328,848	77,376	4.25	\$ 328,848	69,888	4.25	\$ 297,024				\$ 954,720						
3				2,000	3.00																	
4																						
5	702,630	3.87	\$ 2,719,178	389,929	3.51	\$ 1,368,651	522,509	3.69	\$ 1,928,058	224,695	3.74	\$ 840,359	34,926	3.71	\$ 129,575	\$ 6,985,822						
6																	\$ 2,217,667					
7																						
8	702,630		\$ 3,162,711	1,089,305		\$ 3,870,832	1,219,885		\$ 4,541,840	914,583		\$ 3,453,317	654,926		\$ 2,408,309							
9																						
5,051,984 Winter Volumes for Schedule A																						
Pipeline Transportation Costs																						
Ozark Mt.																						
10	10,000			10,000			10,000			10,000			10,000									
11	7.45			7.45			7.45			7.45			7.45									
12	\$ 74,500			\$ 74,500			\$ 74,500			\$ 74,500			\$ 74,500					\$ 372,500				
13	300,000			300,000			300,000			300,000			300,000									
14	0.02			0.02			0.02			0.02			0.02									
15	\$ 6,000			\$ 6,000			\$ 6,000			\$ 6,000			\$ 6,000						\$ 30,000			
16	\$ 80,500			\$ 80,500			\$ 80,500			\$ 80,500			\$ 80,500									
17																\$ 15,219,342	\$ 2,217,667	\$ 372,500	\$ 30,000			
															Schedule A		Schedule A		Schedule A		Schedule A	

AOG Estimated Costs for Summer (insert year)

	April			May			June			July			August			September			October			Total Summer Cost	
	MCF	per MCF	Cost	MCF	per MCF	Cost	MCF	per MCF	Cost	MCF	per MCF	Cost	MCF	per MCF	Cost	MCF	per MCF	Cost	MCF	per MCF	Cost		
Gas Purchases																							
18																							
19																							
20																							
21																							
22	353,015	\$ 3.75	\$ 1,323,806	184,973	\$ 3.50	\$ 647,406	144,888	\$ 3.45	\$ 499,864	145,332	\$ 3.30	\$ 479,596	144,952	\$ 3.42	\$ 495,736	170,418	\$ 3.90	\$ 664,630	315,189	\$ 3.75	\$ 1,181,959	\$ 5,292,996	
23																						\$ 3,104,731	
24																							
25																							
26																							
27																							
1,458,767 Summer Volumes																							
Pipeline Transportation Costs																							
Ozark Mt.																							
30	10,000			10,000			10,000			10,000			10,000			10,000			10,000				
31	7.45			7.45			7.45			7.45			7.45			7.45			7.45				
32	\$ 74,500			\$ 74,500			\$ 74,500			\$ 74,500			\$ 74,500			\$ 74,500			\$ 74,500			\$ 521,500	
33	300,000			300,000			300,000			300,000			300,000			300,000			300,000				
34	0.02			0.02			0.02			0.02			0.02			0.02			0.02				
35	\$ 6,000			\$ 6,000			\$ 6,000			\$ 6,000			\$ 6,000			\$ 6,000			\$ 6,000			\$ 42,000	
36	\$ 80,500			\$ 80,500			\$ 80,500			\$ 80,500			\$ 80,500			\$ 80,500			\$ 80,500				
															\$ 5,292,996	\$ 3,104,731	\$ 521,500	\$ 42,000					
															\$ 20,512,338	\$ 5,322,398	\$ 894,000	\$ 72,000					
															Schedule A		Schedule A						

Commodity Demand Monthly Calculation			
	Volumes	Cost	Total Cost
39	November 1,750,000	\$ 0.62	\$ 1,085,000
40	December 950,000	\$ 0.64	\$ 608,000
41	December 980,000	\$ 0.70	\$ 686,000
42	January 980,000	\$ 0.46	\$ 450,800
43	January 950,000	\$ 0.65	\$ 617,500
44	February 950,000	\$ 0.41	\$ 389,500
45	February 840,000	\$ 0.74	\$ 621,600
46	March 1,600,000	\$ 0.54	\$ 864,000
47	Total		<u>\$ 5,322,400</u>
48			
49	Monthly Demand Costs		\$ 443,533

Annual Total	
Mcf's	Cost
Total Purchases	
Demand	\$ 5,322,398 Schedule A
Commodity	6,510,751 \$ 20,512,338
Total Transportation	
Demand	\$ 894,000 Schedule A
Commodity	\$ 72,000
Net Input	6,510,751 \$ 26,800,735
Average Cost per Mcf	\$ 4.11638

FOR ILLUSTRATIVE PURPOSES ONLY

Estimated System Supply Annual Volumes

Line No.		AOG Estimated System Winter Supply Volumes						
		Year	Year	Year	Year	Year	Total Winter	
		November	December	January	February	March		
1	Gas Requirements							
2	Residential	403,693	639,488	717,805	532,179	373,256	2,666,421	
3	Small Business	271,282	420,674	472,458	353,968	254,242	1,772,624	
4	Medium Business	10,000	10,000	10,000	10,000	10,000		
5	Large Business	15,000	15,000	15,000	15,000	15,000		
6	Federal Housing	2,655	4,143	4,622	3,436	2,428	17,284	
7	Total MCF Volumes	702,630	1,089,305	1,219,885	914,583	654,926	4,581,329	
Total Gas Purchases		702,630	1,089,305	1,219,885	914,583	654,926	4,581,329	
8	Gas Purchases from the following contracts							
9	Contract 1		620,000	620,000	620,000	620,000	2,480,000	
10	Contract 2		77,376	77,376	69,888		224,640	
11	Contract 3		2,000				2,000	
12	Contract 4							
13	Swing	702,630					702,630	
14	Peak		389,929	522,509	224,695	34,926	1,172,059	
15	Total Purchases	702,630	1,089,305	1,219,885	914,583	654,926	4,581,329	

Line No.		AOG Estimated System Summer Supply Volumes							
		Year	Year	Year	Year	Year	Year	Total Summer	
		April	May	June	July	August	September	October	
16	Gas Requirements								
17	Residential	189,053	86,825	62,548	63,215	63,206	78,674	167,151	
18	Small Business	137,705	72,544	56,889	56,666	56,295	66,184	121,905	
18	Medium Business	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
19	Large Business	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
20	Federal Housing	1,257	604	451	451	451	560	1,133	
21	Total Purchases	353,015	184,973	144,888	145,332	144,952	170,418	315,189	
22									
23	Total Gas Purchases	353,015	184,973	144,888	145,332	144,952	170,418	315,189	
24	Gas Purchases from the following contracts								
25	Contract 1								
26	Contract 2								
27	Contract 3								
28	Contract 4	353,015	184,973	144,888	145,332	144,952	170,418	315,189	
29	Swing								
30	Peak								
31	Total Purchases	353,015	184,973	144,888	145,332	144,952	170,418	315,189	
32	Total Winter Volumes	4,581,329	Schedule A						
33	Total Summer Volumes	1,458,767							
34	Total Annual Volumes	6,040,096	Schedule A						

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Ark. Public Serv. Comm. --- APPROVED --- 07/25/2014 Docket: 13-078-U Order No. - 7

Schedule B-3

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Estimated Commodity Gas Prices
 NYMEX Strip as of (insert date)

A	B	C	D	E	
<u>Line No.</u>	<u>Month</u>	<u>Year</u>	<u>NYMEX</u>	<u>Basis Differential</u>	<u>Estimated Reliant East</u>
1	January		2.991	0.05	2.94
2	February		3.036	0.05	2.99
3	March		3.005	0.05	2.96
4	April		3.250	0.05	3.20
5	May		3.000	0.05	2.95
6	June		2.950	0.05	2.90
7	July		2.800	0.05	2.75
8	August		2.920	0.05	2.87
9	September		3.400	0.05	3.35
10	October		3.250	0.05	3.20
11	November		3.170	0.05	3.12
12	December		2.813	0.05	2.76
13	<u>Contract 1</u>		<u>Index</u>	<u>Premium</u>	<u>AOG Cost</u>
14	November		3.12	0.03	3.15
15	December		2.76	0.03	2.79
16	January		2.94	0.03	2.97
17	February		2.99	0.03	3.02
18	March		2.96	0.03	2.99
19	<u>Contract 2</u>		<u>Fixed Price</u>		<u>AOG Cost</u>
20	November		4.25		4.25
21	December		4.25		4.25
22	January		4.25		4.25
23	February		4.25		4.25
24	March		4.25		4.25
25	<u>Contract 3</u>		<u>Index</u>	<u>Premium</u>	<u>AOG Cost</u>
26	November		3.12	0.24	3.36
27	December		2.76	0.24	3.00
28	January		2.94	0.24	3.18
29	February		2.99	0.24	3.23
30	March		2.96	0.24	3.20
31	<u>Contract 4</u>		<u>Index</u>	<u>Premium</u>	<u>AOG Cost</u>
32	November		3.12	0.75	3.87
33	December		2.76	0.75	3.51
34	January		2.94	0.75	3.69
35	February		2.99	0.75	3.74
36	March		2.96	0.75	3.71
37	April		3.250	0.50	3.75
38	May		3.000	0.50	3.50
39	June		2.950	0.50	3.45
40	July		2.800	0.50	3.30
41	August		2.920	0.50	3.42
42	September		3.400	0.50	3.90
43	October		3.250	0.50	3.75

FOR ILLUSTRATIVE PURPOSES ONLY

Schedule C

ATTACHMENT

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AOG Secondary Adjustment Factor Calculation (Projected)

Line No.	A	B	C	D	E	F	
			COG	Secondary	Total	Cumulative	
			Current Month	(Recovery)	Current Month	Balance	
	Gas Cost	Recovery	Under/(Over)	Refund	Under/(Over)	Under/(Over)	
		(A+B)		(C+D)	(F previous mo.+E)		
1	Beginning Balance					(236,569)	
2	November, (insert year)	\$ 3,526,445	\$ (3,400,000)	\$ 126,445	\$ 1,250	\$ 127,695	(108,874)
3	December, (insert year)	\$ 4,341,728	\$ (4,200,000)	\$ 141,728	\$ 1,500	\$ 143,228	34,354
4	January, (insert year)	\$ 5,081,125	\$ (3,500,000)	\$ 1,581,125	\$ 1,350	\$ 1,582,475	1,616,829
5	February, (insert year)	\$ 3,884,079	\$ (5,600,000)	\$ (1,715,921)	\$ 1,600	\$ (1,714,321)	(97,492)
6	March, (insert year)	\$ 2,742,050	\$ (2,500,000)	\$ 242,050	\$ 1,100	\$ 243,150	145,658

FOR ILLUSTRATIVE PURPOSES ONLY

Arkansas Oklahoma Gas Corporation
Seasonal Cost of Gas Calculation
Winter Season 2006-2007
Schedule D
Secondary Adjustment Factor Calculation

Line No.	Month	Purchased Volumes	Actual Cost per Mcf	Purchased Gas Costs	Gas Volumes Billed	PAF Rate Billed	Gas Costs Billed	Under/(Over) PAF Recovery	SAF Billed	Adjustments	Order 63 Revenues	Total Under/(over) for the month	Accum Bal excluding interest	Avg. Balance	Days in month	Simple interest	Recoverable balance w/interest
Col. Ref.	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
			(d/b)					(d+g)				(h+i+j+k)	(l+ previous month m)	(previous month m + m) /2		(n*(rate/365*o))	(l+p+previous month q)
1	Aug-06	199,238	\$ 6.24316	\$ 1,243,875	(100,416)	\$ 7.7898	\$ (782,221)	\$ 461,654	\$ 62,489		\$ (15,535)	\$ 508,608	\$ (6,189,415)	\$ (6,443,719)	31	\$ (15,324)	\$ (6,483,464)
2	Sep-06	199,289	\$ 6.28248	\$ 1,252,028	(185,747)	\$ 7.7898	\$ (1,446,932)	\$ (194,904)	\$ 115,590		\$ (16,338)	\$ (95,652)	\$ (6,285,067)	\$ (6,237,241)	30	\$ (14,354)	\$ (6,593,470)
3	Oct-06	333,614	\$ 4.92094	\$ 1,641,695	(225,108)	\$ 7.7898	\$ (1,753,546)	\$ (111,851)	\$ 140,085		\$ (6,631)	\$ 21,603	\$ (6,263,464)	\$ (6,274,266)	31	\$ (14,921)	\$ (6,586,788)
4	Nov-06	519,678	\$ 8.80807	\$ 4,577,358	(442,941)	\$ 10.2715	\$ (4,549,668)	\$ 27,690	\$ 482,761		\$ (75)	\$ 510,376	\$ (5,753,088)	\$ (6,008,276)	30	\$ (13,827)	\$ (6,090,239)
5	Dec-06	823,622	\$ 9.61735	\$ 7,921,062	(701,413)	\$ 10.2715	\$ (7,204,564)	\$ 716,498	\$ 764,470		\$ -	\$ 1,480,968	\$ (4,272,120)	\$ (5,012,604)	31	\$ (11,920)	\$ (4,621,192)
6	Jan-07	1,100,387	\$ 8.39868	\$ 9,241,793	(806,149)	\$ 10.2715	\$ (8,280,359)	\$ 961,434	\$ 878,622		\$ -	\$ 1,840,056	\$ (2,432,064)	\$ (3,352,092)	31	\$ (11,388)	\$ (2,792,524)
7	Feb-07	911,056	\$ 9.51868	\$ 8,672,053	(1,118,473)	\$ 8.4539	\$ (9,463,900)	\$ (791,847)	\$ 1,219,024		\$ -	\$ 427,177	\$ (2,004,888)	\$ (2,218,476)	28	\$ (6,807)	\$ (2,372,154)
8	Mar-07	404,131	\$ 9.52272	\$ 3,848,427	(617,464)	\$ 8.4539	\$ (5,238,382)	\$ (1,389,955)	\$ 672,974		\$ (4,549)	\$ (721,530)	\$ (2,726,418)	\$ (2,365,653)	31	\$ (8,037)	\$ (3,101,722)
9	Apr-07	403,213	\$ 7.50830	\$ 3,027,445	(376,576)	\$ 8.9923	\$ (3,386,305)	\$ (358,860)	\$ 410,430		\$ (8,411)	\$ 43,159	\$ (2,683,259)	\$ (2,704,838)	30	\$ (8,893)	\$ (3,067,455)
10	May-07	244,258	\$ 6.73411	\$ 1,644,861	(263,550)	\$ 8.9923	\$ (2,369,418)	\$ (724,557)	\$ 287,243		\$ (12,978)	\$ (450,292)	\$ (3,133,551)	\$ (2,908,405)	31	\$ (9,881)	\$ (3,527,628)
11	Jun-07	208,155	\$ 6.93441	\$ 1,443,433	(218,647)	\$ 8.9923	\$ (1,965,745)	\$ (522,312)	\$ 238,303		\$ (12,329)	\$ (296,338)	\$ (3,429,889)	\$ (3,281,720)	30	\$ (10,789)	\$ (3,834,755)
12	Jul-07	193,590	\$ 6.17244	\$ 1,194,923	(197,117)	\$ 8.9923	\$ (1,772,051)	\$ (577,128)	\$ 214,838		\$ (3,557)	\$ (365,848)	\$ (3,795,737)	\$ (3,612,813)	31	\$ (12,274)	\$ (4,212,876)
13	Aug-07	159,584	\$ 5.18014	\$ 826,667	(165,233)	\$ 8.9923	\$ (1,486,033)	\$ (659,366)	\$ 180,087	\$ 466,297	\$ (16,609)	\$ (29,591)	\$ (3,825,328)	\$ (3,810,532)	31	\$ (12,945)	\$ (4,255,413)
14	Sep-07 est	199,289	\$ 5.91186	\$ 1,178,169	(185,747)	\$ 8.9923	\$ (1,669,809)	\$ (491,640)	\$ 202,446		\$ (16,338)	\$ (305,532)	\$ (4,130,860)	\$ (3,978,094)	30	\$ (13,079)	\$ (4,574,023)
15	Oct-07 est	333,614	\$ 6.03677	\$ 2,013,950	(225,108)	\$ 8.9923	\$ (2,023,755)	\$ (9,805)	\$ 245,345		\$ (6,631)	\$ 228,909	\$ (3,901,951)	\$ (4,016,405)	31	\$ (13,645)	\$ (4,358,759)
16														Estimated Annual CCF Sales		66,910,780	
17														Secondary Adjustment Factor		(0.06514)	

FOR ILLUSTRATIVE PURPOSES ONLY

ATTACHMENT

Page 8 of 9

Arkansas Oklahoma Gas Corporation

Schedule E

Calculation of Lost-and-Unaccounted-For Gas ("LUFG") as a Percent of Deliveries

For the Twelve Months Ended August 31, 20xx

Line No.	Description	MCFs
1	Gas to be Accounted For	
2	Purchases	7,036,227
3	Company-Use Gas ("CUG")	14,407
4	Customer Receipts	4,677,470
5	Transportation Received	2,086,063
6	Total	<u>13,814,167</u>
7	Gas Accounted For	
8	Sales	6,749,108
9	Customer Deliveries	4,496,155
10	Transportation Delivered	2,077,480
11	Company Use	14,407
12	Total	<u>13,337,150</u>
13	Lost-and-Unaccounted-For Gas (L6-L12)	<u>477,017</u>
14	Total Deliveries Excluding CUG (L12-L11)	<u>13,322,743</u>
15	Recoverable LUFG Rate (Line 13/Line 14)	3.580%
16	Recoverable CUG Rate (Line 11/Line 14)	0.108%
17	Total Recoverable LUFG and CUG Rate (Line 15+Line16)	<u>3.688%</u>

FOR ILLUSTRATIVE PURPOSES ONLY

Arkansas Oklahoma Gas Corporation
Schedule F
Calculation of Jurisdictional Allocation Factor and Annual COG True-up
For the Twelve Months Ended August 31, 20xx

Line No.	Description	Calculations
1	Arkansas System Supply Sales MCF Volumes	5,294,476
2	Oklahoma System Supply Sales MCF Volumes	1,125,176
3	Total AOG System Supply Sales MCF Volumes (Line 1 + Line 2)	<u>6,419,652</u>
4	Arkansas Jurisdictional Allocation Factor beginning November 1, 20xx	<u>82.47%</u>
5	Oklahoma Jurisdictional Allocation Factor beginning November 1, 20xx	<u>17.53%</u>
6	Total Cost of Gas for all AOG System Supply Customers	\$ 55,484,469
7	Adjusted Cost of Gas for Arkansas System Supply Customers (Line 4 x Line 6)	\$ 45,758,042
8	Arkansas COG Recorded based on Prior Year's Jurisdictional Allocation Factor of xx%	45,291,745
9	Annual True-up to Arkansas Cost of Gas (Line 7 - Line 8)	<u>\$ 466,297</u>
10	Adjusted Cost of Gas for Oklahoma System Supply Customers (Line 5 x Line 6)	\$ 9,726,427
11	Oklahoma COG Recorded based on Prior Year's Jurisdictional Allocation Factor of xx%	10,192,724
12	Annual True-up to Oklahoma Cost of Gas (Line 10 - Line 11)	<u>\$ (466,297)</u>

FOR ILLUSTRATIVE PURPOSES ONLY

Ark. Public Serv. Comm. --- APPROVED --- 07/25/2014 Docket: 13-078-U Order No. - 7

<p style="text-align: center;">Second Revised Sheet No. <u>1 of 5</u></p> <p>Replacing <u>First Revised</u> Sheet No. <u>1 of 5</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Small Business</u></p> <p>Part IV. Schedule No. <u>BDA</u></p> <p>Title: <u>Billing Determinant Rate Adjustment Tariff</u></p>	<p>PSC File Mark Only</p>
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BILLING DETERMINANT RATE ADJUSTMENT TARIFF (“BDA”)

1. PURPOSE

The purpose of the Billing Determinant Rate Adjustment Tariff (BDA) is to account for a decline in billing determinants, which results in a decline in Non-Gas Revenues (Base Revenues) by Arkansas Oklahoma Gas Corporation (Company) subsequent to rates being established in Docket No. 13-078-U. The billing determinants and base revenues in any given evaluation period shall be compared to the billing determinants and base revenues as approved in the Final Order in Docket No. 13-078-U adjusted for the current income tax component of the Tax Adjustment Rider “TA” related to the reduction to the 21% federal income tax rate. To the extent that a revenue shortfall exists, the BDA Tariff rate adjustment shall be determined as set forth in Paragraph 5.3 Methodology.

The impact on rates resulting from changes in bill volumes due to actual heating degree days being higher or lower than normal heating degree days is accounted for through the Weather Normalization Adjustment Rider (WNA).

No rate adjustment shall be made to an applicable rate classification (BDA will be zero) if:

- i. The actual Base Revenues for any applicable rate classification for the Evaluation Period is equal to or greater than the corresponding rate classification Base Revenues established in the Final Order in Docket No. 13-078-U; or,
- ii. The allocated Revenue Surplus for any applicable rate classification is greater than the Initial Revenue Shortfall for that rate classification.

The BDA as described in this rider shall apply to the Residential (“WA-1”), Small Business (“WA-3”), Medium Business (“MB”), and Large Business (“LB”) rate classes.

2. EVALUATION REPORT FILING AND REVIEW

No later than October 1 of each year, the Company shall file annually with the Commission an Evaluation Report (Evaluation Report) prepared in accordance with the provisions of Paragraph 4 Annual Billing Determinant and Base Revenue Analysis. The Company shall provide the Staff with workpapers supporting the data and calculations reflected in the Evaluation Report.

The applicable rate adjustment under the BDA shall be effective with the meters read on or after

<p style="text-align: center;"><u>Third Revised</u> Sheet No. <u>2 of 5</u></p> <p>Replacing <u>Second Revised</u> Sheet No. <u>2 of 5</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Small Business</u></p> <p>Part IV. Schedule No. <u>BDA</u></p> <p>Title: <u>Billing Determinant Rate Adjustment Tariff</u></p>	<p>PSC File Mark Only</p>
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November 1 following filing of the Evaluation Report and terminate with the bills rendered for the meters read on October 31.

In the event the Staff disputes any portion of the rate adjustment proposed, the BDA shall become effective for the undisputed portion of BDA rate adjustment with the meters read on or after November 1 following the filing of the Evaluation Report. However, to the extent that the Commission ultimately supports a finding in excess of the undisputed portion, the unrecognized portion of the increase shall be collectable.

- i. Any initially contested amounts that are ultimately supported by the Commission shall be recoverable during the current annual collection period unless ratepayer impact would indicate that the recovery timeframe be lengthened, in which case the recovery period will not exceed twelve months.

The Company shall record its best estimate of the amounts to be recognized under the BDA so as to reflect in its books and records a fair representation of actual earnings for the accounting period. Such estimate shall be adjusted, if necessary, upon filing the BDA computations with the Commission, and again upon final Commission approval.

3. EXPIRATION OF RIDER

The BDA shall remain in effect and operational until new rates become effective pursuant to Commission order in a subsequent general rate application proceeding.

<p style="text-align: center;">Third Revised Sheet No. <u>3 of 5</u></p> <p>Replacing <u>Second Revised</u> Sheet No. <u>3 of 5</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Small Business</u></p> <p>Part IV. Schedule No. <u>BDA</u></p> <p>Title: <u>Billing Determinant Rate Adjustment Tariff</u></p>	<p>PSC File Mark Only</p>
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4. ANNUAL BILLING DETERMINANT AND BASE REVENUE ANALYSIS

4.1. EVALUATION PERIOD

Evaluation Periods shall reflect the twelve-month period ended August 31 immediately preceding the filing of the associated Evaluation Report. All data provided in the Evaluation Report shall be based on actual results for the Evaluation Period as recorded on the books of the Company in accordance with the Uniform System of Accounts.

4.2. EVALUATION PERIOD ADJUSTMENTS

Actual (per book) data for each Evaluation Period shall be adjusted to exclude the revenues associated with the Cost of Gas Adjustment Clause (“COG”), Municipal Tax Clause (“MTAX”), the BDA Tariff (“BDA”), the Act 310 Surcharge (“ACT 310”), Energy Efficiency Cost Recovery Tariff (“EECR”) (except for the Lost Contributions to Fixed Costs (“LCFC”) component, which shall be included), System Safety Enhancement Rider (“SSER”), and non-rate class specific revenues.

4.3. METHODOLOGY

The BDA adjustment amount for any Evaluation Period shall be determined in accordance with the methodology set out in Attachment A. Actual (per book) data shall be utilized for each Evaluation Period, subject to the weather normalization of weather-sensitive gas sales, as determined in accordance with the weather normalization methodology set out in Attachment B.

- i. If the non-gas revenues from the Evaluation Period for each rate class included and shown on Attachment A are equal to or greater than the Benchmark Value non-gas revenues for these same rate classifications, also shown on Attachment A, then the BDA adjustment for that class shall be set to zero.
- ii. Any Revenue Surplus by rate classification included shall be netted against any Initial Revenue Shortfall that might exist in any other rate classifications(s) also included.
- iii. In the event that a Revenue Shortfall exists in more than one of the applicable rate classes, then the Revenue Surplus from BDA-applicable rate classes shall be netted against the Revenue Shortfalls in the applicable rate classes on a pro-rata basis.

<p style="text-align: center;">Third Revised Sheet No. <u>4 of 5</u></p> <p>Replacing <u>Second Revised</u> Sheet No. <u>4 of 5</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Small Business</u></p> <p>Part IV. Schedule No. <u>BDA</u></p> <p>Title: <u>Billing Determinant Rate Adjustment Tariff</u></p>	<p>PSC File Mark Only</p>
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5. DEFINITION OF TERMS

5.1. NON-GAS REVENUES

The actual (per book) data for each Evaluation Period adjusted to exclude the revenues associated with the COG, MTAX, the BDA, ACT 310, EECR (except for the LCFC component, which shall be included in non-gas revenues), SSER, and non-rate class specific revenues.

5.2. INITIAL REVENUE SHORTFALL

The Initial Revenue Shortfall for any applicable rate classification included herein for the Evaluation Period, if any, shall be determined using the Initial Revenue Shortfall formula set out in Section 2 of Attachment A.

5.3. FINAL REVENUE SHORTFALL

The Final Revenue Shortfall for any applicable rate classification included for the Evaluation Period, if any, shall be determined using the methodology set out in Section 3 of Attachment A.

5.4. REVENUE SURPLUS

The Revenue Surplus for any applicable rate classification included during the Evaluation Period, if any, shall be determined using the Revenue Surplus Formula set out in Section 3 of Attachment A.

5.5. EVALUATION PERIOD VOLUMES

The Evaluation Period Volumes for the fiscal year shall be the weather adjusted volumes associated with the non-gas revenues reported on the Company's books and records.

5.6. BENCHMARK VALUE

For the purposes of this rider, the Benchmark Value shall mean the non-gas rate schedule requirement established in the Final Order in Docket No. 13-078-U for ratemaking purposes.

<p style="text-align: center;"><u>First Revised</u> Sheet No. <u>5 of 5</u></p> <p>Replacing <u>Original</u> Sheet No. <u>5 of 5</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Small Business</u></p> <p>Part IV. Schedule No. <u>BDA</u></p> <p>Title: <u>Billing Determinant Rate Adjustment Tariff</u></p>	PSC File Mark Only
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5.7. WEATHER NORMALIZATION OF GAS SALES

The Weather Normalization of weather sensitive gas sales and transportation volumes by rate classification shall be determined using the Weather Normalization Formula set out in Attachment B. The weather normalized volumes for a rate classification shall be divided into the Final Revenue Shortfall for that rate classification to determine the BDA rate adjustment for that rate classification.

6. APPLICABLE RATE SCHEDULES:

- Residential (“WA-1”)
- Small Business (“WA-3”)
- Medium Business (“MB”)
- Large Business (“LB”)

THIS SPACE FOR PSC USE ONLY

**ARKANSAS OKLAHOMA GAS CORPORATION
DETERMINATION OF BILLING DETERMINANT RATE ADJUSTMENT TARIFF
EVALUATION PERIOD ENDING: _____**

SECTION 1										
CLASS REVENUE TEST										
	(a)	(b)	(c)		(d)		(e)		(f)	
	DESCRIPTION	REFERENCE	Residential		Small Business		Medium Business		Large Business	
1	Non-Gas Revenues - Evaluation Period	Per Books	\$	-	\$	-	\$	-	\$	-
2	Non-Gas Rate Schedule Requirement	Docket No. 13-078-U	\$	-	\$	-	\$	-	\$	-
3	Initial Revenue Shortfall	Line 1 - Line 2	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
4	If Line 3 < 0, then Go to Section 2, Otherwise No Adjustment		No Adjustment		No Adjustment		No Adjustment		No Adjustment	

SECTION 2										
BILLING DETERMINANT RATE ADJUSTMENT TARIFF (BDA) CALCULATION										
	DESCRIPTION	REFERENCE	Residential		Small Business		Medium Business		Large Business	
5	Revenue Surplus	Line 1 - Line 2	NA		NA		NA		NA	
6	Revenue Surplus Allocation Factors	Line 3 / Σ (Negative values of Line 3)	0%		0%		0%		0%	
7	Revenue Surplus Allocation	Line 6e * Σ (Positive values of Line 5)	\$	-	\$	-	\$	-	\$	-
8	Final Revenue Shortfall	Line 3 + Line 7	\$	-	\$	-	\$	-	\$	-
9	Weather Adjustment Volumes	Schedule B, Page 1, Lines 13 and 26	0	Ccf	0	Ccf	NA	Mcf	NA	Mcf
10	Weather Normalized Volumes	Line 9 + Line 12	0	Ccf	0	Ccf	0	Mcf	0	Mcf
11	BDA Calculation	(-Line 8 / Line 10)	\$	-	\$	-	\$	-	\$	-
				per Ccf		per Ccf		per Mcf		per Mcf

SECTION 3 (For Informational Purposes Only)										
Line No.	DESCRIPTION	REFERENCE	Residential		Small Business		Medium Business		Large Business	
12	Gas Volumes - Evaluation Period	Per Books	0	Ccf	0	Ccf	0	Mcf	0	Mcf
13	Gas Volumes - Benchmark Value	Docket No. 13-078-U	0	Ccf	0	Ccf	0	Mcf	0	Mcf
14	Volume Deficiency	Line 12 - Line 13	<u>0</u>	<u>Ccf</u>	<u>0</u>	<u>Ccf</u>	<u>0</u>	<u>Mcf</u>	<u>0</u>	<u>Mcf</u>
15	Customer Count - Evaluation Period	Per Books	0		0		0		0	
16	Customer Count - Benchmark Value	Docket No. 13-078-U	0		0		0		0	
17	Customer Count Deficiency	Line 15 - Line 16	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	

Ark. Public Serv. Comm. ---APPROVED---07/06/2015 Docket: 13-078-U Order No. - 9

**ARKANSAS OKLAHOMA GAS CORPORATION
CALCULATION OF WEATHER ADJUSTMENT FACTOR
EVALUATION PERIOD ENDING: _____**

Residential		(1)	(2)	(3) = (2) - (1)	(4)	(5) = (3) * (4)	(6)	(7) = (5) * (6)
Line No.	Month	Evaluation Period Actual HDD	Normal HDD	HDD Variance	HDD FACTOR	UPC Adjust	Monthly Customers	Weather Adjustment Factor
1	September	0	0	0	0.00000	0.00	0	0
2	October	0	0	0	0.00000	0.00	0	0
3	November	0	0	0	0.00000	0.00	0	0
4	December	0	0	0	0.00000	0.00	0	0
5	January	0	0	0	0.00000	0.00	0	0
6	February	0	0	0	0.00000	0.00	0	0
7	March	0	0	0	0.00000	0.00	0	0
8	April	0	0	0	0.00000	0.00	0	0
9	May	0	0	0	0.00000	0.00	0	0
10	June	0	0	0	0.00000	0.00	0	0
11	July	0	0	0	0.00000	0.00	0	0
12	August	0	0	0	0.00000	0.00	0	0
13	Annual	0	0	0			0	0
Small Business								
Line No.	Month	Evaluation Period Actual HDD	Normal HDD	HDD Variance	HDD Factor	UPC Adjust	Monthly Customers	Weather Adjustment Factor
14	September	0	0	0	0.00000	0.00	0	0
15	October	0	0	0	0.00000	0.00	0	0
16	November	0	0	0	0.00000	0.00	0	0
17	December	0	0	0	0.00000	0.00	0	0
18	January	0	0	0	0.00000	0.00	0	0
19	February	0	0	0	0.00000	0.00	0	0
20	March	0	0	0	0.00000	0.00	0	0
21	April	0	0	0	0.00000	0.00	0	0
22	May	0	0	0	0.00000	0.00	0	0
23	June	0	0	0	0.00000	0.00	0	0
24	July	0	0	0	0.00000	0.00	0	0
25	August	0	0	0	0.00000	0.00	0	0
26	Annual	0	0	0			0	0

Note: Columns (2) and (4) from Docket No. 13-078-U

Ark. Public Serv. Comm. ---APPROVED---07/06/2015 Docket: 13-078-U Order No.- 9

<p style="text-align: center;"><u>Third Revised</u> Sheet No. <u>1 of 3</u></p> <hr/> <p style="text-align: center;"><u>Second Revised</u> Sheet No. <u>1 of 4</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: Residential and Business</p> <p>Part IV. Schedule No. <u>EECR</u></p> <p>Title: <u>Energy Efficiency Cost Recovery Tariff</u></p>	<p>PSC File Mark Only</p>
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ENERGY EFFICIENCY COST RECOVERY TARIFF (“EECR”)

PURPOSE

The purpose of the Energy Efficiency Cost Recovery (“EECR”) Tariff is to establish the EECR Rate(s) by which Arkansas Oklahoma Gas Corporation will recover its energy efficiency costs approved by the Commission in Docket No. 07-077-TF, including, but not limited to the: (1) incremental energy efficiency program costs (“Incremental Program Costs”); (2) lost contributions to fixed costs (“LCFC”), as described and approved by the Commission in Order No. 14 issued in Docket No. 08-137-U; (3) a Utility Incentive as described and approved by the Commission in Order No. 15 issued in Docket No. 08-137-U; and (4) a “true-up” adjustment (collectively, the “Recoverable Costs”). Recovery of Incremental Program Costs is limited to the incremental costs which represent the direct program costs that are not already included in the then current rates of the Company. The EECR Rate(s) will be calculated to recover the Company’s Recoverable Costs over the period in which the EECR Rate(s) will be in effect.

EECR.1. INITIAL RATE(S)

The initial EECR Rate(s) shall be determined by application of the EECR Rate Formula set out in Attachment A to this EECR Tariff. The EECR Rate(s) shall be filed in Docket No. 07-077-TF and shall be accompanied by a set of workpapers sufficient to fully document the calculations of the EECR Rate(s). The initial EECR Rate(s) shall reflect the projected EECR Recoverable Costs which represent the quick start program costs that are not already included in the then current rates together with the accrued collaborative costs. The EECR Rate(s) so determined shall be effective for bills rendered on and after November 1, 2007 and shall then remain in effect until May 31, 2009.

EECR.2. ANNUAL REDETERMINATION

On or before May 1 of each year, redetermined EECR Rate(s) shall be filed by the Company with the Commission in accordance with the provisions of Section 7 of the Commission’s *Rules for Conservation and Energy Efficiency Programs*. The redetermined EECR Rate(s) shall be determined by application of the EECR Rate Formula set out in Attachment A to this EECR Tariff. Each such revised EECR Rate shall be filed in Docket No. 07-077-TF and shall be accompanied by supporting testimony and a set of workpapers sufficient to fully document the calculations of the revised EECR Rate(s).

<p style="text-align: center;"><u>Second Revised</u> Sheet No. <u>2</u> of 3</p> <hr/> <p style="text-align: center;"><u>First Revised</u> Sheet No. <u>2</u> of 4</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: Residential and Business</p> <p>Part IV. Schedule No. <u>EECR</u></p> <p>Title: <u>Energy Efficiency Cost Recovery Tariff</u></p>	
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The redetermined EECR Rate(s) shall reflect projected Recoverable Cost for the next calendar year (the "Recoverable Year"); including but not limited to: (1) the approved Incremental Program Costs for the Recoverable Year; (2) the projected LCFC for the Recoverable Year, which shall be inclusive of LCFC for prior reporting years that are not already included within the Company's most recently established base rates; (3) the Utility Incentive earned in the prior calendar year ("Reporting Year"), if any; and (4) a true-up adjustment reflecting the over-recovery or under-recovery of the Recoverable Costs for the Reporting Year. The true-up adjustment will be calculated to include the effect of carrying costs using the Company's most recently approved rate of return on rate base. The EECR Rate(s) so redetermined shall be effective for bills rendered on and after the first billing cycle of January of the Recoverable Year and shall then remain in effect for twelve (12) months (EECR Cycle), except as otherwise provided for below.

EECR.3. INTERIM ADJUSTMENT

Should a cumulative over-recovery or under-recovery balance arise during any EECR Cycle which exceeds ten (10) percent of the EECR Recoverable Costs determined for the EECR Cycle included in the most recently filed rate redetermination under this EECR Tariff, then either the General Staff or the Company may propose an interim revision to the then currently effective EECR Rate(s).

EECR.4. TRACKING AND MONITORING PROGRAM COSTS AND BENEFITS

The Company shall develop and implement appropriate accounting procedures, subject to the review of the General Staff, which provide for separate tracking, accounting, and reporting of all program costs incurred by the Company. The procedures shall enable energy efficiency program costs to be readily identified and clearly separated from all other costs. The Company shall secure and retain all documents necessary to verify the validity of the program costs for which it is seeking recovery. Such documents shall include, but shall not be limited to, vouchers, journal entries, and the date the participant's project was completed.

The Company shall develop and implement appropriate accounting procedures, subject to the review of the General Staff, which provide for separate tracking, accounting, and reporting of revenues collected through the EECR Tariff. The procedures shall enable the EECR revenues to be readily identified and clearly separated from all other revenues. The Company shall secure and retain all documents necessary to verify the accuracy of the EECR revenues. Such documents shall include, but not be limited to, billing determinants, journal entries, and summary revenue reports.

<p style="text-align: center;">Third Revised Sheet No. <u>3</u> of <u>3</u></p> <hr/> <p style="text-align: center;">Second Revised Sheet No. <u>3</u> of <u>4</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: Residential and Business</p> <p>Part IV. Schedule No. <u>EECR</u></p> <p>Title: <u>Energy Efficiency Cost Recovery Tariff</u></p>	<p>PSC File Mark Only</p>
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Although the Company’s ability to include EECR Recoverable Costs in the calculation of the EECR Tariff is not dependent upon the program’s Evaluation, Monitoring & Verification (“EM&V”) processes, the Commission requires an assessment of the benefits and effectiveness of all programs (except the statewide education programs and any programs for which the Company has obtained a waiver.) For the sole purpose of assessing the benefits and effectiveness of the programs, the Company shall develop and implement appropriate procedures, subject to the review of the General Staff, which provide for separate tracking of the benefits and the effectiveness of the programs. The data that shall be tracked shall include, but shall not be limited to, information that will enable the Commission to assess the effectiveness of the programs. The Company shall secure and retain all documents necessary to verify its assessments.

EECR.5. TRACKING AND MONITORING LCFC AND INCENTIVE

The Company shall track and monitor LCFC and Utility Incentives in accordance with Order Nos. 14 and 15, respectively, issued in Docket No. 08-137-U and in future Orders addressing LCFC and Utility Incentives.

EECR.6. TERM

This EECR Tariff shall remain in effect until modified or terminated in accordance with the provisions of the EECR Tariff or applicable regulations or laws.

If this EECR Tariff is terminated by a future order of the Commission, the EECR Rate(s) then in effect shall continue to be applied until the Commission approves an alternative mechanism by which the Company can recover its energy efficiency costs. At that time, any cumulative over-recovery or under-recovery resulting from application of the just terminated EECR Rate(s) shall be applied to customer billings over the twelve (12) month billing period beginning on the first billing cycle of the second month following termination of the EECR Tariff in a manner prescribed by the Commission.

EECR.7. APPLICABLE RATE SCHEDULES

Residential (“WA-1”), Small Business (“WA-3”), Medium Business (“MB”), Large Business (“LB”).

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES
FOR THE PROJECTED ENERGY EFFICIENCY COST PERIOD ENDED DECEMBER 2021**

ATTACHMENT A
(Page 1 of 9)

Schedule: 1
Title: Energy Efficiency Cost Rate (EECR)
Explanation: Calculation of EECR

Line No.

1	Budgeted Energy Efficiency Program Costs - 2021 Program Year	\$	2,833,613	(A)
2	Budgeted Energy Efficiency Lost Contribution to Fixed Costs - Program Year 2021	\$	1,105,230	(B)
3	Actual Energy Efficiency Incentive Earned from 2019 Program Year	\$	214,504	(C)
4	(Over)/Under Collection Prior Period	\$	(1,286,110)	(D)
5	Total (Line 1 + Line 2 + Line 3 + Line 4)	\$	2,867,237	
6	Projected MCF Sales 2021		6,702,092	(E)
7	Revised EECR per MCF (Line 5 / Line 6)	\$	0.42781	
8	Current EECR per MCF (Currently Approved EECR)	\$	0.67356	
9	Adjustment (Line 7 - Line 8)	\$	(0.24575)	

Supporting Schedules:

- (A) Schedule 2
- (B) Schedule 3
- (C) Schedule 4
- (D) Schedule 7
- (E) Schedule 8

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 2
Title: Energy Efficiency Program Budget
Explanation: Disclosure of Budgeted Program Costs for the 2021 Program Period

<u>Line No.</u>	<u>Program Name</u>	<u>Total Budget</u>
1	Equipment Rebate Program ("ERP")	\$ 466,605
2	AOG Weatherization Program ("AOGWP")	1,754,746
3	Commercial Industrial Solutions Program ("CIS")	428,492
4	Energy Efficiency Arkansas ("EEA") Program	14,021
5	Low-Income Pilot ("LIPP") Program	80,003
6	Regulatory Costs	89,746
7	Total Budgeted Program Costs (a)	\$ 2,833,613

Recap Schedule:
(a) Schedule 1

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 3
Title: Lost Contributions to Fixed Costs - 2021
Explanation: Calculation of the Projected Lost Contributions to Fixed Costs for the 2021 Program Year

<u>Line No.</u>	<u>Program Name</u>	<u>Rate Class</u>	(1)	(2)	(3)
			<u>Lost Contributions to Fixed Costs (\$)</u> <u>(2014-2017) (A)</u>	<u>Lost Contributions to Fixed Costs (\$)</u> <u>(2018-2021) (B)</u>	<u>Total Lost Contributions to Fixed Costs (\$)</u>
1	Equipment Rebate Program ("ERP")	Residential	\$ 56,808	\$ 66,234	\$ 123,042
2		Small Commercial	\$ 12,048	\$ 10,776	\$ 22,824
3		Medium Business	\$ 6,964	\$ 121	\$ 7,084
4		Large Business	\$ 334	\$ 65	\$ 399
5	Arkansas Weatherization Program ("AWP")	Residential	\$ 198	\$ -	\$ 198
6	Low Income Pilot Program ("LIPP")	Residential	\$ -	\$ 5,846	\$ 5,846
7	AOG Weatherization Program ("AOGWP")	Residential	\$ 374,888	\$ 314,370	\$ 689,258
8	Commercial Industrial Solutions Program ("CIS")	Small Commercial	\$ 78,504	\$ 112,253	\$ 190,757
9		Medium Business	\$ 11,749	\$ 7,612	\$ 19,361
10		Large Business	\$ 36,031	\$ 10,431	\$ 46,461
11	Totals	Residential	\$ 431,894	\$ 386,450	\$ 818,344
12		Small Commercial	\$ 90,551	\$ 123,030	\$ 213,581
13		Medium Business	\$ 18,712	\$ 7,733	\$ 26,445
14		Large Business	\$ 36,365	\$ 10,496	\$ 46,861
15	Total Portfolio Lost Contributions to Fixed Costs		\$ 577,522	\$ 527,708	\$ 1,105,230

Supporting Schedule:

- (A) Schedule 3a-1
- (B) Schedule 3a-2

Recap Schedules:

- (a) Schedules 1 and 9

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
(Page 3a-1 of 9)

Schedule: 3a-1
Title: Projected Cumulative Savings - 2021
Explanation: Detail of the Cumulative Energy Savings Projected

			(1)	(2)	(3)	(4)	(5)	(6)	(7)
			<u>2021 MCF</u> <u>Savings For</u> <u>Measures</u> <u>Installed in</u> <u>2014</u>	<u>2021 MCF</u> <u>Savings For</u> <u>Measures</u> <u>Installed in</u> <u>2015</u>	<u>2021 MCF</u> <u>Savings for</u> <u>Measures</u> <u>Installed in</u> <u>2016</u>	<u>2021 MCF</u> <u>Savings for</u> <u>Measures</u> <u>Installed in</u> <u>2017</u>	<u>Projected</u> <u>Cumulative</u> <u>Savings</u> <u>(MCF) (a)</u>	<u>Lost</u> <u>Contributions</u> <u>Rate (\$ per</u> <u>MCF)</u>	<u>Lost Contributions</u> <u>to Fixed Costs (\$)</u> <u>(a)</u>
<u>Line No.</u>	<u>Program Name</u>	<u>Rate Class</u>							
1	Equipment Rebate Program ("ERP")	Residential	2,550	2,979	4,221	4,036	13,786	\$ 4.12080	\$ 56,808
2		Small Commercial	311	1,469	1,730	400	3,910	\$ 3.08120	\$ 12,048
3		Medium Business	-	-	4,539	-	4,539	\$ 1.53420	\$ 6,964
4		Large Business	231	151	108	-	490	\$ 0.68173	\$ 334
5	Arkansas Weatherization Program ("AWP")	Residential	48	-	-	-	48	\$ 4.12080	\$ 198
6	Low Income Pilot Program ("LIPP")	Residential	-	-	-	-	-	\$ 4.12080	\$ -
7	AOG Weatherization Program ("AOGWP")	Residential	20,423	21,808	19,641	29,103	90,975	\$ 4.12080	\$ 374,888
8	Commercial Industrial Solutions Program	Small Commercial	2,021	7,042	6,518	9,898	25,478	\$ 3.08120	\$ 78,504
9	("CIS")	Medium Business	-	2,421	3,421	1,816	7,658	\$ 1.53420	\$ 11,749
10		Large Business	25,644	7,765	11,843	7,600	52,852	\$ 0.68173	\$ 36,031
11	Totals	Residential	23,021	24,787	23,861	33,140	104,808	\$ 4.12080	\$ 431,894
12		Small Commercial	2,332	8,511	8,248	10,298	29,388	\$ 3.08120	\$ 90,551
13		Medium Business	-	2,421	7,960	1,816	12,197	\$ 1.53420	\$ 18,712
14		Large Business	25,875	7,916	11,951	7,600	53,342	\$ 0.68173	\$ 36,365
15	Total Projected Cumulative Savings		51,227	43,634	52,020	52,854	199,735		\$ 577,522

Recap Schedules:
(a) Schedule 3

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 3a-2
Title: Projected Cumulative Savings - 2021
Explanation: Detail of the Cumulative Energy Savings Projected

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		<u>2021 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2018</u>	<u>2021 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2019</u>	<u>2021 MCF</u> <u>Savings for</u> <u>Budgeted</u> <u>Measures -</u> <u>2020</u>	<u>2021 MCF</u> <u>Savings for</u> <u>Budgeted</u> <u>Measures -</u> <u>2021</u>	<u>Projected</u> <u>Cumulative</u> <u>Savings (MCF)</u> <u>(a)</u>	<u>Lost</u> <u>Contributions</u> <u>Rate (\$ per</u> <u>MCF)</u>	<u>Lost Contributions</u> <u>to Fixed Costs (\$)</u> <u>(a)</u>	
<u>Line No.</u>	<u>Program Name</u>	<u>Rate Class</u>							
1	Equipment Rebate Program ("ERP")	Residential	4,565	4,736	4,972	2,301	16,575	\$ 3.99600	\$ 66,234
2		Small Commercial	871	181	1,677	863	3,592	\$ 3.00030	\$ 10,776
3		Medium Business	81	-	-	-	81	\$ 1.48640	\$ 121
4		Large Business	80	20	-	-	100	\$ 0.65303	\$ 65
5	Arkansas Weatherization Program ("AWP")	Residential	-	-	-	-	\$ 3.99600	\$ -	
6	Low Income Pilot Program ("LIPP")	Residential	-	-	1,009	454	1,463	\$ 3.99600	\$ 5,846
7	AOG Weatherization Program ("AOGWP")	Residential	25,079	22,194	21,654	9,744	78,671	\$ 3.99600	\$ 314,370
8	Commercial Industrial Solutions Program	Small Commercial	14,300	14,300	7,198	1,616	37,414	\$ 3.00030	\$ 112,253
9	("CIS")	Medium Business	910	910	2,229	1,072	5,121	\$ 1.48640	\$ 7,612
10		Large Business	4,196	4,196	6,686	895	15,973	\$ 0.65303	\$ 10,431
11	Totals	Residential	29,645	26,930	27,635	12,499	96,709	\$ 3.99600	\$ 386,450
12		Small Commercial	15,171	14,481	8,875	2,479	41,006	\$ 3.00030	\$ 123,030
13		Medium Business	991	910	2,229	1,072	5,202	\$ 1.48640	\$ 7,733
14		Large Business	4,276	4,216	6,686	895	16,072	\$ 0.65303	\$ 10,496
15	Total Projected Cumulative Savings		50,083	46,536	45,425	16,945	158,989		\$ 527,708

Recap Schedules:
(a) Schedule 3

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 4
Title: Utility Incentive Calculation
Explanation: Disclosure of Actual Utility Incentive for the 2019 Program Period

Line No.

1	2015 Energy Sales (in MCF) - Adjusted for Self-Directs	6,516,856
2	Energy Savings Target % of 2015 Energy Sales	0.50%
3	Energy Savings Target (Line 1 x Line 2)	32,584
4	Actual Portfolio Energy Savings	49,207
5	Energy Savings Achievement as a % of Target (Line 4/Line 3)	<u>151%</u>
6	TRC - Net Benefits	\$ 2,686,604
7	Incentive Award	10%
8	Shared Savings Calculation (Line 6 x Line 7)	<u>\$ 268,660</u>
9	Budgeted Program Costs (A)	\$ 2,681,297
10	Budget Cap %	8.0%
11	Capped Incentive Calculation (Line 9 x Line 10)	<u>214,504</u>
12	Utility Incentive (lower of Line 11 or 8) (a)	<u>214,504</u>

Supporting Schedule:
(A) Schedule 5

Recap Schedules:
(a) Schedule 1

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 5
Title: Summary of Recoverable Energy Efficiency Program Costs
Explanation: Actual Program Costs for the 2019 Program Period

<u>Line No.</u>	<u>Month</u>	(1) Total Actual Program Costs (a)	(2) ERP Program Costs	(3) EEA Program Costs	(4) AOGWP Program Costs	(5) CIS Program Costs	(6) Regulatory Program Costs
ACTUAL PROGRAM COSTS:							
1	January 2019	\$ 264,553	\$ 43,254	\$ 5,796	\$ 207,968	\$ 565	\$ 6,970
2	February 2019	\$ 245,202	\$ 32,667		\$ 176,321	\$ 28,594	\$ 7,621
3	March 2019	\$ 244,310	\$ 41,140		\$ 174,962	\$ 21,008	\$ 7,200
4	April 2019	\$ 252,725	\$ 19,855		\$ 199,002	\$ 26,898	\$ 6,970
5	May 2019	\$ 226,970	\$ 34,266		\$ 151,703	\$ 34,031	\$ 6,970
6	June 2019	\$ 183,246	\$ 36,088		\$ 117,958	\$ 22,229	\$ 6,970
7	July 2019	\$ 168,505	\$ 5,820		\$ 130,209	\$ 25,506	\$ 6,970
8	August 2019	\$ 232,199	\$ 42,083		\$ 116,464	\$ 65,885	\$ 7,768
9	September 2019	\$ 97,659	\$ 39,591		\$ 12,842	\$ 38,255	\$ 6,970
10	October 2019	\$ 195,680	\$ 43,787		\$ 110,928	\$ 33,995	\$ 6,970
11	November 2019	\$ 69,535	\$ 22,922		\$ 19,630	\$ 20,013	\$ 6,970
12	December 2019	\$ 151,476	\$ 35,983		\$ 6,498	\$ 102,025	\$ 6,970
13	Total Costs	\$ 2,332,060	\$ 397,456	\$ 5,796	\$ 1,424,484	\$ 419,003	\$ 85,320
BUDGETED PROGRAM COSTS:							
14	Annual Budget	\$ 2,681,297	\$ 481,948	\$ 14,169	\$ 1,600,745	\$ 424,435	\$ 160,000
VARIANCE:							
15	Dollar Variance	\$ (349,237)	\$ (84,492)	\$ (8,373)	\$ (176,261)	\$ (5,432)	\$ (74,680)
16	% Variance	-13.02%	-17.53%	-59.10%	-11.01%	-1.28%	-46.67%

Recap Schedules:
(a) Schedule 7
(b) Schedule 4

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 6
Title: Calculation of Actual Lost Contributions to Fixed Costs - 2019
Explanation: Calculation of the Actual Lost Contributions to Fixed Costs for the 2019 Program Year

Line No.	Program Name	Rate Class	(1)	(2)	(1) + (2)
			<u>Lost Contributions to Fixed Costs</u> <u>(\$)(2014-2017) (A)</u>	<u>Lost Contributions to Fixed Costs</u> <u>(\$)(2018-2019) (B)</u>	<u>Total Lost Contributions to Fixed Costs (\$)</u>
1	Equipment Rebate Program ("ERP")	Residential	\$ 65,234	\$ 27,943	\$ 93,177
2		Small Commercial	\$ 12,048	\$ 2,940	\$ 14,988
3		Medium Business	\$ 6,964	\$ 121	\$ 7,084
4		Large Business	\$ 334	\$ 57	\$ 391
5	Arkansas Weatherization Program ("AWP")	Residential	\$ 198	\$ -	\$ 198
6	AOG Weatherization Program ("AOGWP")	Residential	\$ 374,887	\$ 140,360	\$ 515,247
7	Commercial Industrial Solutions Program	Small Commercial	\$ 86,367	\$ 70,507	\$ 156,874
8	("CIS")	Medium Business	\$ 11,812	\$ 1,776	\$ 13,588
9		Large Business	\$ 43,063	\$ 2,739	\$ 45,803
10	Totals	Residential	\$ 440,319	\$ 168,302	\$ 608,622
11		Small Commercial	\$ 98,415	\$ 73,447	\$ 171,862
12		Medium Business	\$ 18,776	\$ 1,897	\$ 20,672
13		Large Business	\$ 43,397	\$ 2,796	\$ 46,194
14	Total Lost Contributions to Fixed Costs		\$ 600,908	\$ 246,442	\$ 847,350

Supporting Schedule:
(A) Schedule 6a-1
(B) Schedule 6a-2

Recap Schedule:
(a) Schedule 7

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
(Page 6a-1 of 9)

Schedule: 6a-1
Title: Actual Cumulative Savings - 2019
Explanation: Detail of the Cumulative Energy Savings by Program Period

Line No.	Program Name	Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			<u>2019 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2014</u>	<u>2019 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2015</u>	<u>2019 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2016</u>	<u>2019 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2017</u>	<u>Total Cumulative</u> <u>Savings (MCF)</u>	<u>Lost</u> <u>Contributions</u> <u>Rate (\$ per</u> <u>MCF)</u>	<u>Lost</u> <u>Contributions to</u> <u>Fixed Costs (\$</u> <u>(a)</u>
1	Equipment Rebate Program ("ERP")	Residential	2,893	3,914	4,221	4,803	15,831	\$ 4.12080	\$ 65,234
2		Small Commercial	311	1,469	1,730	400	3,910	\$ 3.08120	\$ 12,048
3		Medium Business	-	-	4,539	-	4,539	\$ 1.53420	\$ 6,964
4		Large Business	231	151	108	-	490	\$ 0.68173	\$ 334
5	Arkansas Weatherization Program ("AWP")	Residential	48	-	-	-	48	\$ 4.12080	\$ 198
6	AOG Weatherization Program ("AOGWP")	Residential	20,423	21,808	19,641	29,103	90,974	\$ 4.12080	\$ 374,887
7	Commercial Industrial Solutions Program ("CIS")	Small Commercial	2,271	9,120	6,742	9,898	28,030	\$ 3.08120	\$ 86,367
8		Medium Business	-	2,462	3,421	1,816	7,699	\$ 1.53420	\$ 11,812
9		Large Business	27,902	14,624	13,041	7,600	63,168	\$ 0.68173	\$ 43,063
10	Totals	Residential	23,364	25,722	23,862	33,906	106,853	\$ 4.12080	\$ 440,319
11		Small Commercial	2,582	10,589	8,471	10,298	31,940	\$ 3.08120	\$ 98,415
12		Medium Business	-	2,462	7,960	1,816	12,238	\$ 1.53420	\$ 18,776
13		Large Business	28,133	14,775	13,150	7,600	63,658	\$ 0.68173	\$ 43,397
14	<u>Total Cumulative Energy Savings</u>		<u>54,079</u>	<u>53,548</u>	<u>53,442</u>	<u>53,620</u>	<u>214,689</u>		<u>\$ 600,908</u>

Recap Schedules:
(a) Schedule 6

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 6a-2
Title: Actual Cumulative Savings - 2019
Explanation: Detail of the Cumulative Energy Savings by Program Period

<u>Line No.</u>	<u>Program Name</u>	<u>Rate Class</u>	(1) <u>2019 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2018</u>	(2) <u>2019 MCF</u> <u>Savings for</u> <u>Measures</u> <u>installed in</u> <u>2019</u>	(3) <u>Total</u> <u>Cumulative</u> <u>Savings</u> <u>(MCF)</u>	(4) <u>Lost</u> <u>Contributions</u> <u>Rate (\$ per</u> <u>MCF)</u>	(5) <u>Lost</u> <u>Contributions</u> <u>to Fixed</u> <u>Costs (\$) (a)</u>
1	Equipment Rebate Program ("ERP")	Residential	4,566	2,426	6,993	\$ 3.99600	\$ 27,943
2		Small Commercial	868	112	980	\$ 3.00030	\$ 2,940
3		Medium Business	81	-	81	\$ 1.48640	\$ 121
4		Large Business	80	7	87	\$ 0.65303	\$ 57
5	Arkansas Weatherization Program ("AWP")	Residential	-	-	-	\$ 3.99600	\$ -
6	AOG Weatherization Program ("AOGWP")	Residential	25,079	10,046	35,125	\$ 3.99600	\$ 140,360
7	Commercial Industrial Solutions Program	Small Commercial	14,300	9,200	23,500	\$ 3.00030	\$ 70,507
8	("CIS")	Medium Business	910	285	1,195	\$ 1.48640	\$ 1,776
9		Large Business	4,195	-	4,195	\$ 0.65303	\$ 2,739
10	Totals	Residential	29,645	12,472	42,118	\$ 3.99600	\$ 168,302
11		Small Commercial	15,168	9,312	24,480	\$ 3.00030	\$ 73,447
12		Medium Business	991	285	1,276	\$ 1.48640	\$ 1,897
13		Large Business	4,275	7	4,282	\$ 0.65303	\$ 2,796
14	<u>Total Cumulative Energy Savings</u>		<u>50,080</u>	<u>22,076</u>	<u>72,156</u>		<u>\$ 246,442</u>

Recap Schedules:
(a) Schedule 6

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 7
Title: Summary of Recoverable Energy Efficiency Program Costs
Explanation: Calculation of Over-recovery or Under-recovery of Recoverable Costs

Line No.	Month	(1) EECR Rate	(2) Actual MCF Sales	(3) EECR Revenues	(4) Actual Costs (A)	(5) LCFC (B)	(6) Actual Utility Incentive	(7) (Over)/Under Collection	(8) Accumulated (Over)/Under Collection	(9) Average Balance	(10) Carrying Costs	(11) Recoverable (Over)/Under Collection (a)
1	Beginning Balance								\$ (16,629.30)			\$ 129,850.84
2	January 2019	\$ 0.71983	1,005,191	\$ 723,440.22	\$ 264,553.03	\$ 169,869.45	\$ 207,112.00	\$ (81,905.75)	\$ (98,535.05)	\$ (57,582.17)	\$ (302.24)	\$ 47,642.86
3	February 2019	\$ 0.71983	1,077,153	773,871.14	245,202.06	165,172.21	-	(363,496.88)	(462,031.92)	(280,283.48)	(1,328.77)	(317,182.79)
4	March 2019	\$ 0.71983	884,790	636,902.77	244,309.60	105,450.26	-	(287,142.92)	(749,174.84)	(605,603.38)	(3,178.67)	(607,504.38)
5	April 2019	\$ 0.71983	531,406	382,539.36	252,724.81	67,359.39	-	(62,455.17)	(811,630.00)	(780,402.42)	(3,964.02)	(673,923.56)
6	May 2019	\$ 0.71983	326,206	232,928.23	226,970.33	29,458.73	-	23,500.83	(788,129.18)	(799,879.59)	(4,198.38)	(654,621.12)
7	June 2019	\$ 0.71983	291,764	206,617.05	183,245.91	14,697.96	-	(8,673.19)	(796,802.36)	(792,465.77)	(4,025.29)	(667,319.59)
8	July 2019	\$ 0.71983	255,443	174,224.30	168,505.36	14,299.76	-	8,580.82	(788,221.55)	(792,511.95)	(4,159.71)	(662,898.49)
9	August 2019	\$ 0.71983	248,743	190,189.94	232,199.40	14,320.04	-	56,329.50	(731,892.05)	(760,056.80)	(3,989.36)	(610,558.35)
10	September 2019	\$ 0.71983	246,524	165,130.86	97,658.56	14,348.30	-	(53,124.01)	(785,016.06)	(758,454.05)	(3,852.53)	(667,534.89)
11	October 2019	\$ 0.71983	316,872	230,955.02	195,680.00	28,835.91	-	(6,439.11)	(791,455.17)	(788,235.61)	(4,137.27)	(678,111.27)
12	November 2019	\$ 0.71983	640,314	457,239.00	69,535.01	77,848.98	-	(309,855.02)	(1,101,310.19)	(946,382.68)	(4,807.11)	(992,773.40)
13	December 2019	\$ 0.71983	828,000	583,968.71	151,475.57	145,689.47	-	(286,803.68)	(1,388,113.86)	(1,244,712.02)	(6,533.20)	(1,286,110.27)
	Program Year Totals		<u>6,652,406</u>	<u>\$ 4,758,006.60</u>	<u>\$ 2,332,059.58</u>	<u>\$ 847,350.46</u>	<u>\$ 207,112.00</u>				<u>\$ (44,476.55)</u>	<u>\$ (1,286,110.27)</u>

Supporting Schedules:
(A) Schedule 5
(B) Schedule 6

Recap Schedule:
(a) Schedule 1

NOTE: Carrying costs are calculated at the approved rate of return on rate base of 6.18%.

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
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Schedule: 8
Title: Projected MCF Sales
Explanation: Projected MCF Sales by Month for the 2021 Program Period

<u>Line No.</u>	<u>Month</u>	<u>Total Projected MCF Sales (a)</u>
1	January	1,188,152
2	February	964,174
3	March	731,951
4	April	531,665
5	May	320,152
6	June	271,104
7	July	248,736
8	August	256,583
9	September	248,117
10	October	327,356
11	November	701,375
12	December	912,727
13	Total	<u>6,702,092</u>

Recap Schedules:
(a) Schedules 1 and 9

**ARKANSAS OKLAHOMA GAS CORPORATION
ENERGY EFFICIENCY COST RECOVERY REPORTING SCHEDULES**

ATTACHMENT A
(Page 9 of 9)

Schedule: 9
Title: Disclosure of LCFC Rate Component for use in the Company's Annual BDA Filing
Explanation: AOG's Annual BDA Filing is for Fiscal Year September to August of each year

<u>Line No.</u>			<u>Totals</u>
1	Projected LCFC for Program Year 2020	\$	950,958
2	Forecasted Sales for Program Year 2020		6,078,924
3	September 2020 through December 2020 LCFC Component of EECR Rate (Line 2/Line 3)	\$	0.156435
4	Projected LCFC for Program Year 2021 (A)	\$	1,105,230
5	Forecasted Sales for Program Year 2021 (B)		6,702,092
6	Program Year 2021 LCFC Component of EECR Rate (Line 4/Line 5)	\$	0.164908
7	January 2021 through December 2021 LCFC Rate component of EECR Rate	\$	0.164908

NOTE 1

Supporting Schedules:

- (A) Schedule 3
- (B) Schedule 8

NOTE 1 Actual LCFC Revenue from the classes included in the BDA Tariff calculation will be included in Actual Base Revenues in the Annual BDA Filing.

ARKANSAS PUBLIC SERVICE COMMISSION

<p>_____ First Revised _____ Sheet No. <u>1</u> of <u>2</u></p> <p>Replacing _____ Original _____ Sheet No. <u>1</u> of <u>2</u></p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Business</u></p> <p>Part III. Schedule No. <u>Act 310</u></p> <p>Title: <u>Act 310 Surcharge</u></p>	<p>PSC File Mark Only</p>
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ACT 310 SURCHARGE (“ACT 310”)

APPLICATION

To all gas service provided under retail rate schedules, excluding unmetered service, subject to the jurisdiction of the Arkansas Public Service Commission.

In addition to the rates and charges applicable to service under other rate schedules and riders, the following listed surcharges shall be applied to customers’ billings on and after the date of this tariff is filed. These surcharges reflect expenditures related to highway rebuilds ordered by the Arkansas State Highway and Transportation Department and certain counties and municipalities and are imposed pursuant to the provisions of Ark. Code Ann. § 23-4-501, *et seq.*, as it may be amended from time to time.

The prudence of costs which form the basis for this surcharge shall be addressed in the Company’s next general rate case proceeding. If any costs are not found prudent in the Company’s next general rate case proceeding, such applicable surcharge collections will be refunded with interest.

APPLICABLE RATE SCHEDULES AND SURCHARGE

Residential (“WA-1”)	\$0.0000 per CCF
Small Business (“WA-3”)	\$0.0000 per CCF
Medium Business (“MB”)	\$0.0000 per MCF
Large Business (“LB”)	\$0.0000 per MCF

CALCULATION OF THE RIDER ACT 310 SURCHARGE REVENUE REQUIREMENT

The Rider Act 310 Surcharge revenue requirement shall be determined by application of the Act 310 Rate Formula set out in Attachment A to this rider.

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Ark. Public Serv. Comm. ---APPROVED---07/25/2014 Docket: 13-078-U Order No.- 7

ARKANSAS PUBLIC SERVICE COMMISSION

<p>Original _____ Sheet No. <u>2 of 2</u></p> <p>Replacing _____ Sheet No. _____</p> <p><u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company</p> <p>Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Business</u></p> <p>Part III. Schedule No. <u>Act 310</u></p> <p>Title: <u>Act 310 Surcharge</u></p>	PSC File Mark Only
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FUTURE RATE CASE APPLICATIONS

In the event the Company files a general rate application, all qualifying Act 310 investments upon which a return was recovered pursuant to Rider Act 310 shall be included in the rate base net of depreciation in calculating the revenue requirement.

SEPARATE ITEM ON BILL

The Company will list the Rider Act 310 as a separate line item on customer bills labeled “Act 310 Surcharge.”

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ARKANSAS OKLAHOMA GAS CORPORATION
Calculation of Act 310 Surcharge Revenue Requirement
Attachment A

Line No.	Description	Source	Amounts
1	Adjusted Rate Base		<u>\$ 1,002,416</u>
2	Required Operating Income	Line 1 * 6.18% Note A	\$ 61,949
3	Depreciation Expense Increase		\$ 33,815
4	Property Tax Increase	Line 1 * 0.4723% Note B	\$ 4,734
5	Fixed Charges	Line 1 * 2.46% Note C	<u>\$ 24,659</u>
6	Expense Increase before Income Tax Effect	Line 3 + Line 4 + Line 5	<u>\$ 63,208</u>
7	Income Taxes	Line 6 * 26.14% Note D	\$ 16,523
8	Operating Income Reduction	Line 3 + Line 4 - Line 7	<u>\$ 22,026</u>
9	Revenue Deficiency	Line 2 + Line 8	\$ 83,975
10	Revenue Conversion Factor	Note E	1.3617
11	Revenue Requirement	Line 9 * Line 10	<u>\$ 114,349</u>

Notes:

- A Cost of Capital Rate of Return from Docket 13-078-U
- B Property Tax Rate from Docket 13-078-U
- C Weighted Cost of Debt from Docket 13-078-U
- D Combined State and Federal Tax Rate Updated for TA Impact
- E Revenue Conversion Factor from Docket 13-078-U Updated for TA Impact

ARKANSAS PUBLIC SERVICE COMMISSION

First Revised _____ Sheet No. <u>1</u> of 5 Replacing _____ Original _____ Sheet No. 1 of 5 <u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company Kind of Service: <u>Gas</u> Class of Service: <u>Residential and Business</u> Part III. Schedule No. <u>SSER</u> Title: <u>System Safety Enhancement Rider</u>	PSC File Mark Only
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System Safety Enhancement Rider (“SSER”)

A. Purpose:

The primary purpose of the System Safety Enhancement Rider (“SSER”) is to provide for the timely recovery of Mains and Associated Services replaced in compliance with AOG’s Distribution Integrity Management Program (“DIMP”) and Transmission Integrity Management Program (“TIMP”) on file with the Arkansas Public Service Commission (“Commission”). Subject Mains are: 1) bare steel mains; 2) any mains associated with the replacement of low pressure systems; and 3) mains that are the subject of an advisory issued by a federal or Arkansas state agency and which the Company has determined to be in unsatisfactory condition. A low pressure system is composed of distribution mains operated at less than or equal to 12 ounces of pressure.

To accomplish this purpose, the SSER provides: (1) a return on the net investment (gross plant less accumulated depreciation) in new mains and new services, not included in the Company’s most recent rate determination and where such investment was made to replace Mains and Associated Services, by applying the approved pre-tax rate of return to the net investment in new mains and new services, and (2) a return of the investment made in new mains and new services (not included in the Company’s most recent rate determination) to replace Mains and Associated Services, by applying the approved depreciation rates to the investment in new mains and services.

The SSER is not an exact recovery rider, and therefore, no “true-up” mechanism is required; except for the true-up related to the TCJA impact for 2018, including carrying charges calculated at the pre-tax rate of return.

B. Records and Reports:

Qualifying replacements are defined as amounts that are in-service, and all materials, labor, other costs, and adjustments related thereto must be recorded in the Gross Plant in Service FERC Account No. 367 Mains-Transmission, FERC Account No. 376 Mains-Distribution, or FERC Account No. 380 Services before being included in the SSER.

On the first business day of each month, the Company shall calculate its SSER Revenue Requirement in the manner prescribed by Section C of this Rider and shall file an adjustment and the supporting documentation identified below with the Commission. The portion of the adjustment that is not in dispute shall become effective for all bills rendered on or after the first day of the month following the month during which the filing occurred, and shall be recovered from customers through the Company's Base Rate Adjustment as defined in Step 3 of Section C of this Rider. Any disputed amount will not go into effect as

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filed.

Simultaneously with the filing of each adjustment, the Company will file information that specifically identifies:

- Each project included in the filing to replace Subject Mains and Associated Services;
- The percentage of the total cost of each such project that will be included in the SSER Rider;
- The date plant investments are first included in the SSER Rider;
- For each project included in the filing, the number of feet of new mains (i.e. plastic mains or coated steel mains) installed by month per books and the number of feet of mains retired by month per books;
- For each project included in the filing, the number of new services installed by month per books and number of Associated Services retired by month per books;
- A monthly reconciliation of the total cost of the projects included in the SSER to the cost of the projects recorded in FERC Account Nos. 367, 376 and 380.

The SSER establishes monthly Base Rate Adjustments for natural gas service provided under the Company’s rate schedules specified in Section G. Such Base Rate Adjustments shall be recovered from customers in accordance with Step 3 of Section C.

The Commission shall hear and resolve any amounts that are in dispute with regard to the application of the SSER. The Company shall accept Commission rulings as final for purposes of the SSER.

The SSER will not include retirements of assets, cost of removal (except the cost of removal component comprehended in the approved depreciation rates), depreciation rates applied to cost of removal, pre-tax rate of return applied to cost of removal, or any costs otherwise included in current base rates.

The SSER shall provide recovery of the SSER Revenue Requirement which shall only include:

- Net investment (gross plant less accumulated depreciation) not included in the Company’s most recent rate determination and made in new mains and new services to replace Subject Mains (FERC Account Nos. 367 and/or 376) and Associated Services (FERC Account No. 380), times the pre-tax rate of return approved in the Company’s most recent rate determination.
- Investment in new mains and new services not included in the Company’s most recent rate determination and where such investments were made to replace Subject Mains (FERC Account Nos. 367 and/or 376) and Associated Services (FERC Account No. 380), times the appropriate

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depreciation rate(s) approved in the Company’s most recent rate determination. The depreciation rate(s) will be applied consistently with the calculation of depreciation expense for book accounting purposes. All amounts calculated pursuant to this provision will ultimately be recorded in the accumulated depreciation accounts corresponding to FERC Account Nos. 367, 376 and 380.

- The SSER Revenue Requirement is net of \$1,878 savings per year (the amount of credit will increase each year on January 1 by \$1,878 until the SSER is reset in the next rate case).

C. Calculation of the SSER Revenue Requirement

The Rate Adjustments for each class shall be calculated as follows:

Step 1: SSER Revenue Requirement.

The SSER Revenue Requirement shall be calculated on an annual basis as follows:

<u>Line Number</u>	<u>Description</u>	<u>Reference</u>
1	Transmission Mains	Qualifying Replacements of Mains-Transmission (FERC Account No. 367) x the Arkansas jurisdictional allocation factor approved in the Company’s most recent rate determination
2	Distribution Mains	Qualifying Replacements of Mains – Distribution (FERC Account No. 376)
3	Services	Qualifying Replacements of Services (FERC Account No. 380)
4	Gross Plant	Line 1 + Line 2 + Line 3
5	Accumulated Depreciation	(Line 8 / 12) + Previous Month’s Balance
6	Net Investment	Line 4 – Line 5
7	Pre-Tax Return On Net Investment	Line 6 x 7.52% (Approved Pre-Tax Rate of Return)

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8	Depreciation Expense	(Line 1 x Approved Depreciation Rate for FERC Account 367) + (Line 2 x Approved Depreciation Rate for FERC Account 376) + (Line 3 x Approved Depreciation Rate for FERC Account 380)
9	Reduction for Avoided Leak Repair Costs Associated with Replacement Of Subject Mains	\$1,878 x No. of Years*
10	SSER Revenue Requirement	Line 7 + Line 8 - Line 9

*No. of years since previous rate case – see discussion in Section B.

Step 2: Allocation of SSER Revenue Requirement by Class.

The SSER Revenue Requirement determined under Step 1 shall be allocated to customer classes based on the allocations approved in the Company’s most recent rate determination for mains and services to the following customer classes: Residential (“WA-1”) 61.5%; Small Business (“WA-3”) 21.7%; Medium Business (“MB”) 1.4%; Large Business (“LB”) 15.4%.

Step 3: Base Rate Adjustments.

The Base Rate Adjustment for each customer class will be a rate that is determined by dividing the SSER Revenue Requirement by Customer Class determined in Step 2 by annual volumes used to design rates in Docket No. 13-078-U.

Customer Class	Volumes
Residential (WA-1)	24,334,966 CCFs
Small Business (WA-3)	16,801,897 CCFs
Medium Business (MB)	220,485 MCFs
Large Business (LB)	4,300,999 MCFs

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D. Future Rate Case Applications

In the event the Company files a general rate application, all qualifying replacements upon which a return was recovered pursuant to this SSER Rider shall be included in rate base net of accumulated depreciation in calculating the revenue requirement in the general rate application.

E. Compliance Audits

Each monthly filing under the SSER will be subject to a compliance audit for a period of five (5) years after the date of the filing (the “Compliance Audit Period”). If the Company does not timely provide the supporting documents identified herein, the five-year Compliance Audit Period will be extended for a period of time equal to the period of any such delay. Any pre-implementation review of monthly filings for mechanical correctness does not constitute a compliance audit. Interim inquiries, questions, informal conversations, and other communications do not constitute a compliance audit.

Staff will advise the Company in writing when it begins a compliance audit and will identify to the Company the SSER filings that will be subject to such an audit. At the conclusion of its compliance audit, Staff will report its findings to the Company and will file the results with the Commission. All charges under the SSER not conforming to the specific tariff language shall be subject to refund.

F. Separate Line Item on the Customer’s Bill

The Company will list the SSER as a separate line item on customer bills labeled “System Safety Enhancement.”

G. Applicable Rate Schedules

- Residential (“WA-1”)
- Small Business (“WA-3”)
- Medium Business (“MB”)
- Large Business (“LB”)

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<u>ARKANSAS OKLAHOMA GAS CORPORATION</u> Name of Company	
Kind of Service: <u>Gas</u> Class of Service: <u>All</u>	
Part IV. Schedule No. <u>TA</u>	
Title: <u>Tax Adjustment Rider (TA)</u>	
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TAX ADJUSTMENT RIDER (“TA”)

PURPOSE

The purpose of this rider is to provide customers with certain tax benefits associated with the Tax Cuts and Jobs Act of 2017 (TCJA). The TCJA reduces the maximum corporate income tax rate from 35% to 21% beginning January 1, 2018. TA flows back to customers the net impact of the lower corporate income tax rate that includes annual tax savings, as well as changes to Accumulated Deferred Income Tax (ADIT) amounts. An adjustment for WNA impact for January 2018 through April 2018 will be included in the 2018 TA Rates.

APPLICATION

TA applies to all natural gas service provided under any rate schedule, including rates under Special Contracts, subject to the jurisdiction of the Arkansas Public Service Commission.

Monthly credits shall appear as a line item on the bill titled, “Tax Cuts & Jobs Act Credit.”

ATTACHMENT A ADJUSTMENTS

Beginning with the November 2018 billing month through the December 2018 billing month, all retail base rates will be decreased by the amounts listed in Attachment A. The rates include carrying charges, calculated using the pre-tax rate of return approved in the Company’s most recent rate case in Docket No. 13-078-U, for the over collection in tax expense from January 1, 2018 until the date this rider became effective.

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Attachment A

WA-1	Customer Charge	(\$1.90) per month
WA-1	Distribution Rate	(\$.05016) per hundred cubic feet (CCF)
WA-3	Customer Charge	(\$2.40) per month
WA-3	Distribution Rate	(\$.03434) per hundred cubic feet (CCF)
MB	Distribution Rate	(\$.2575) per MCF
MB	Customer Charge	(\$50.64) per month for each meter served for customers electing Sales Service.
MB	Customer Charge	(\$89.50) per month for each meter served for customers electing Transportation Service.
LB	Distribution Rate	(\$.1547) per MCF
LB	Customer Charge	(\$222.50) per month for each meter served for customers electing Sales Service.
LB	Customer Charge	(\$311.43) per month for each meter served for customers electing Transportation Service.
LB	Demand Charge	A monthly charge calculated by multiplying (\$.57) times customer's peak-day consumption as determined in Docket No. 13-078-U.

ATTACHMENT B ADJUSTMENTS

Beginning with the January 2021 billing month through the December 2021 billing month, all retail base rate will be decreased by the amounts listed in Attachment B.

Attachment B

WA-1	Customer Charge	(\$.31) per month
WA-1	Distribution Rate	(\$.01209) per hundred cubic feet (CCF)
WA-3	Customer Charge	(\$.39) per month
WA-3	Distribution Rate	(\$.00747) per hundred cubic feet (CCF)
MB	Distribution Rate	(\$.0136) per MCF
MB	Customer Charge	(\$2.56) per month for each meter served for customers electing Sales Service.
MB	Customer Charge	(\$3.97) per month for each meter served for customers electing Transportation Service.
LB	Distribution Rate	(\$.0326) per MCF
LB	Customer Charge	(\$42.92) per month for each meter served for customers electing Sales Service.
LB	Customer Charge	(\$55.24) per month for each meter served for customers electing Transportation Service.
LB	Demand Charge	A monthly charge calculated by multiplying (\$.10) times customer's peak-day consumption as determined in Docket No. 13-078-U.

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Kind of Service: <u>Gas</u> Class of Service: <u>All</u>	
Part IV. Schedule No. <u>TA</u>	
Title: <u>Tax Adjustment Rider (TA)</u>	
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ANNUAL REFUND REDETERMINATION AND TRUE-UP ADJUSTMENT

On or before November 15 of each year beginning in 2019 and continuing until such time as new base rates become effective, the Company will file a revised Attachment B to incorporate the annualized tax expense reduction of \$565,000, the estimated amounts of Excess Protected and Unprotected ADIT the company proposes to refund or collect the following year, including the True-Up Adjustment described below. The net refund will be allocated among the classes based on the class allocation approved in the Company's most recent rate case, Docket No. 13-078-U, and the rate adjustments will be calculated using projected billing determinants.

The Company will include a True-Up Adjustment in its Annual Refund Redetermination. The True-Up Adjustment will reconcile any estimated tax refund amounts to actual amounts refunded in the previous year by class. Any over or under refunded amounts except excess ADIT will include carrying charges at the Company's pre-tax rate of return from its most recent rate case, Docket No. 13-178-U.

RIDER TA TERMINATION AND FINAL TRUE-UP

The effects of the TCJA will be incorporated in base rates in the Company's next general rate case and recovery of the TCJA through Rider TA shall terminate when new rates become effective except for the Final True-Up.

The Company will file a Final True-Up to determine any amounts to be refunded to or collected from customers when the effects of the TCJA are incorporated into base rates. The Company will calculate and file the actual amounts of any over- or under-collected Excess Unprotected ADIT and flow this amount through the TA Rider over a period to be determined based on the amount to be refunded or collected. After that, any residual over- or under- collected Excess Unprotected ADIT would be flowed through the Company's Cost of Gas Rider. The Rider TA will terminate when the Final True-Up is completed.