

EXHIBIT 2

**Calculation of PIPP Interim Rider Rate
For the Period of April 2016 thru March 2017
(GAS SERVICE)**

Line No.	Description	Amount
1	Balance of PIPP Arrears Over 2 Months Old 03/31/17	(2,560,863.09)
2	Budgeted Annual Sales - Twelve Months Ended March 2018 (Less Inter Dept. & IT Trans Sales)	509,691,152 ccf
3	Deferred PIPP Balance Rate (Line 1 / Line 2)	(0.005024) \$\ccf
4	Transfer From PIPP A/R to PIPP Deferred During April 2016 Thru March 2017	<u>\$ 5,158,154.15</u>
5	Monthly Average (Line 4 / 12)	<u>\$ 429,846.18</u>
6	Annual Average Arrearages (Line 5 * 12)	<u>\$ 5,158,154.16</u>
7	Annual Average Rate (Line 6 / Line 2)	<u>0.010120 \$\ccf</u>
8	Deferred PIPP Balance Rate	(0.005024) \$\ccf
9	Annual Average Rate	0.010120 \$\ccf
10	Total Recommended Rate	<u>0.005096 \$\ccf</u>