

**BEFORE**  
**THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. for Approval of a Tax Savings Credit Rider ) Case No. 19-29-GA-ATA )

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**APPLICATION OF VECTREN ENERGY DELIVERY OF OHIO, INC.  
FOR APPROVAL OF A TAX SAVINGS CREDIT RIDER**

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Pursuant to R.C. 4909.18 and the Staff Report of Investigation (“Staff Report”) in its *Rate Case*,<sup>1</sup> Vectren Energy Delivery of Ohio, Inc. (“VEDO” or “the Company”) submits this Application for Approval of a Tax Savings Credit Rider (“Application”), an application not for an increase in rates, and requests that the Public Utilities Commission of Ohio (“Commission”) grant VEDO authority to implement the Tax Savings Credit Rider (“TSCR”) proposed herein. The purpose of the TSCR is to flow back to VEDO’s customers the tax benefits realized under the Tax Cuts and Jobs Act of 2017 (“TCJA”). In support of this Application, VEDO states as follows:

1. VEDO is an Ohio corporation engaged in the business of transporting and distributing natural gas to approximately 318,000 customers in Dayton and west central Ohio. VEDO is a “public utility” and “natural gas company” as defined in R.C. 4905.02(A) and 4905.03(E) and is subject to the Commission’s jurisdiction in accordance with R.C. 4905.04, 4905.05, and 4905.06.

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<sup>1</sup> *In the Matter of the Application of Vectren Energy Delivery of Ohio, Inc. for Approval of an Increase in Gas Rates*, Case Nos. 18-298-GA-AIR, et al. (“Rate Case”).

2. Among other things, the TCJA reduced the corporate federal income tax rate from 35 percent to 21 percent.
3. As part of its pending *Rate Case*, VEDO proposed to flow back to its customers the benefits from the TCJA as part of its proposed base rates. Alternatively, VEDO proposed to create an excess deferred tax rider to flow back excess accumulated deferred income taxes (“EDIT”) to its customers.<sup>2</sup>
4. The Staff Report in the *Rate Case* recommended that VEDO move forward with a credit mechanism in lieu of addressing the return of EDIT through base rates.<sup>3</sup> The Staff Report adopted VEDO’s recommendation that the protected or Normalized EDIT be returned to customers in accordance with the Average Rate Assumption Method (“ARAM”).<sup>4</sup> With respect to the return of unprotected or Non-Normalized EDIT, Staff recommended it be amortized over a period no greater than 10 years.<sup>5</sup> The Staff Report recommended that the EDIT be returned through a volumetric credit. Staff further recommended that the rider be updated annually, subject to annual audit, and include a 90-day automatic approval for new rates.<sup>6</sup> The Staff Report deferred to this proceeding all remaining details regarding the timing and mechanics of the implementation of the tax credit mechanism.

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<sup>2</sup> *Rate Case*, Testimony of J. Cas Swiz at 20 (Apr. 13, 2018).

<sup>3</sup> *Rate Case*, Staff Report at 25 (Oct. 1, 2018).

<sup>4</sup> *Id.*

<sup>5</sup> *Id.*

<sup>6</sup> *Id.*

5. On January 10, 2018, the Commission issued an entry in the *Tax COI*<sup>7</sup> and directed all utilities “effective January 1, 2018 . . . to record on their books as a deferred liability, in an appropriate account, the estimated reduction in federal income tax resulting from the TCJA.”<sup>8</sup>
6. On October 24, 2018, the Commission issued a Finding and Order in the *Tax COI* (“Tax Order”). In the Tax Order, the Commission stated that it intends that “all benefits resulting from the TCJA will be returned to customers.”<sup>9</sup> To accomplish this, the Commission directed “all Ohio rate-regulated utility companies . . . to file applications ‘not for an increase in rates,’ pursuant to R.C. 4909.18, in a newly initiated proceeding . . . ”<sup>10</sup>
7. Approval of this Application will result in the implementation of the TSCR in accordance with the alternative credit mechanism set forth in VEDO’s testimony in the *Rate Case*, the Staff Report, and the Tax Order.
8. The TSCR will include the following credit components:
  - a. Component A: Return of Normalized EDIT
    - i. Normalized EDIT of approximately \$59.1 million will be amortized based on ARAM so as to conform with normalization rules. The amount of the annual return of Normalized EDIT will be updated on an annual basis in accordance with ARAM, with a projected level for the

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<sup>7</sup> *In the Matter of the Commission’s Investigation of the Financial Impact of the Tax Cuts and Jobs Act of 2017 on Regulated Ohio Utility Companies*, Case No. 18-47-AU-COI.

<sup>8</sup> *Tax COI*, Entry at 2 (Jan. 10, 2018).

<sup>9</sup> Tax Order at 16.

<sup>10</sup> *Id.* at 18.

calendar year included in the TSCR. The amount of annual return of Normalized EDIT will include the gross-up for federal income taxes using the applicable gross revenue conversion factor in the *Rate Case*.

- ii. Component A will be allocated to each Rate Schedule based upon the allocation of overall Rate Base in the *Rate Case* cost of service study:

| Rate Schedule                 | Percentage |
|-------------------------------|------------|
| Residential - 310/311/315     | 74.85%     |
| General Service - 320/321/325 | 15.78%     |
| Large General Transport - 345 | 3.55%      |
| Large Volume Transport - 360  | 5.82%      |
| Total                         | 100.00%    |

- iii. In this initial filing, Component A will also include the 2018 amortization of the Normalized EDIT of approximately \$2,081,486 (\$2,634,792 inclusive of the gross-up), which will be returned to customers over the first 12 months the TSCR is in place.

- b. Component B: Return of Non-Normalized EDIT
  - i. Non-Normalized EDIT of approximately \$20.2 million will be amortized over a period of 72 months (six years). The amount of annual return of Non-Normalized EDIT will include the gross-up for federal income taxes using the applicable gross revenue conversion factor in the *Rate Case*.

- ii. Component B will be allocated to each Rate Schedule based upon the allocation of overall Rate Base in the *Rate Case* cost of service study:

| Rate Schedule                 | Percentage |
|-------------------------------|------------|
| Residential - 310/311/315     | 74.85%     |
| General Service - 320/321/325 | 15.78%     |
| Large General Transport - 345 | 3.55%      |
| Large Volume Transport - 360  | 5.82%      |
| Total                         | 100.00%    |

- iii. In this initial filing, Component B will also include the 2018 amortization of the Non-Normalized EDIT of approximately \$3,374,527 (\$4,271,554 inclusive of the gross-up), which will be returned to customers over the first 12 months the TSCR is in place.

c. Component C: Stub

- i. In accordance with the Commission's January 10, 2018 Entry in the *Tax COI*, VEDO has recorded a deferred liability on its books. For the period of January 1, 2018 through December 31, 2018, VEDO estimates that the deferred liability to be returned to customers will be \$3,385,042. This amount is only an estimate as VEDO will continue accruing a deferred liability until rates become effective in the *Rate Case*.
- ii. The final amount of the deferred liability will be returned to customers over the first 12 months that the TSCR is in place.

- iii. Component C will be allocated to each Rate Schedule based upon the allocation of overall Rate Base from VEDO's last approved base rate case, Case No. 07-1080-GA-AIR:

| Rate Schedule                 | Percentage |
|-------------------------------|------------|
| Residential - 310/311/315     | 67.56%     |
| General Service - 320/321/325 | 21.59%     |
| Large General Transport - 345 | 4.62%      |
| Large Volume Transport - 360  | 6.23%      |
| Total                         | 100.00%    |

- iv. The deferred liability will be subject to Carrying Charges, at VEDO's Cost of Debt in the *Rate Case*,<sup>11</sup> starting January 1, 2018 through the effective date of the TSCR.

9. The TSCR will include the following offset amount:

- a. Component D: Incremental Return on Rate Base
- i. To capture the appropriate return on Rate Base that would otherwise be unaccounted for by addressing the EDIT resulting from the TCJA outside of base rates, Components A, B, and C will collectively be offset by a return on the accumulated credit provided under Component A (Return of Normalized EDIT). This rate of return will be the pre-tax weighted average cost of capital authorized in the *Rate Case*.

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<sup>11</sup> Cost of Debt in the *Rate Case* is 5.07%.

- ii. Component D will be allocated to each Rate Schedule based upon the allocation of overall Rate Base in the *Rate Case* cost of service study:

| Rate Schedule                 | Percentage |
|-------------------------------|------------|
| Residential - 310/311/315     | 74.85%     |
| General Service - 320/321/325 | 15.78%     |
| Large General Transport - 345 | 3.55%      |
| Large Volume Transport - 360  | 5.82%      |
| Total                         | 100.00%    |

10. The annual credit determined through the four (4) components above will be returned to customers in accordance with Attachment 2, Schedule 1. For Residential Rate Schedules (Rates 310/311/315), the TSCR will be a fixed credit per customer per month. For all other Rate Schedules, the TSCR will be a volumetric credit per CCF.
11. The TSCR rates and charges will be updated annually with a projection of the amounts of Component(s) A, B, C, and D, including an annual reconciliation component for the prior calendar year.
12. Once each of Component(s) A, B, and C of the TSCR have been fully amortized, or when such component(s) has been recognized in base rates, the associated credit provided through this rider shall cease.
13. This rider shall terminate once Components A, B, and C have collectively been fully amortized or reflected in base rates.

14. In accordance with the Staff Report, the annual updates to the TSCR will be subject to an annual audit with new rates automatically going into effect 90 days after the filing.<sup>12</sup>
15. Attachment 1 to this Application contains VEDO's proposed TSCR tariff sheet, with proposed rates for calendar year 2019.
16. Attachment 2 (Schedules 1 through 4) to this Application contains supporting calculations for the TSCR.
17. Attachment 3 to this Application contains bill impacts based upon the projected impact of this Application on current rates.
18. This Application does not require a bill message or cost justification.

Accordingly, VEDO respectfully requests that the Commission approve this Application and authorize VEDO to implement the TSCR tariff sheet reflected in Attachment 1. Because this Application is not for an increase in rates, VEDO requests that the Commission approve this Application without setting the matter for hearing.

Respectfully submitted,

/s/ Matthew R. Pritchard  
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**ATTORNEYS FOR VECTREN ENERGY DELIVERY OF  
OHIO, INC.**

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<sup>12</sup> Staff Report at 25.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
Tariff for Gas Service  
P.U.C.O. No. 3

Sheet No. 33  
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## **TAX SAVINGS CREDIT RIDER**

### **APPLICABILITY**

The Tax Savings Credit Rider ("TSCR") is applicable to any Customer served under the Rate Schedules identified below.

- Rate 310 - Residential Default Sales Service
- Rate 311 - Residential Standard Choice Offer Service
- Rate 315 - Residential Transportation Service
- Rate 320 - General Default Sales Service
- Rate 321 - General Standard Choice Offer Service
- Rate 325 - General Transportation Service
- Rate 345 - Large General Transportation Service
- Rate 360 - Large Volume Transportation Service

### **DESCRIPTION**

The Tax Savings Credit Rider will flow back the tax benefits realized under the Tax Cuts and Jobs Act of 2017 in accordance with guidelines of Commission Orders.

### **RECONCILIATION**

The TSCR is subject to reconciliation or adjustment annually, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes.

### **TAX SAVINGS CREDIT RIDER RATE**

The charges for the respective Rate Schedules are

| <b><u>Rate Schedule</u></b> | <b><u>\$ Per Month</u></b> | <b><u>\$ Per Billing Ccf</u></b> |
|-----------------------------|----------------------------|----------------------------------|
| 310, 311 and 315            | \$(3.72)                   |                                  |
| 320, 321 and 325            |                            | \$(0.03221)                      |
| 345                         |                            | \$(0.01329)                      |
| 360                         |                            | \$(0.00576)                      |

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Filed pursuant to the Finding and Order dated \_\_\_\_\_ in Case No. \_\_\_\_\_ of The Public Utilities Commission of Ohio.

Issued \_\_\_\_\_

Issued by Scott E. Albertson, Vice-President Effective \_\_\_\_\_

**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**CASE NO. 19-0029-GA-ATA**  
**TAX SAVINGS CREDIT RIDER (TSCR) CALCULATION**

**ATTACHMENT 2**  
**SCHEDULE 1**  
**PAGE 1 OF 2**

|    |  |  |  |  |  |  |    |
|----|--|--|--|--|--|--|----|
| 1  | <b><u>2018 Revenue Credit</u></b>                                      |  |  |  |  |  | 1  |
| 2  | <b><u>Component A</u></b>  |  |  |  |  |  | 2  |
| 3  | Excess Deferred Income Taxes - Normalized Amortization - 2018          |  |  |  |  |  | 3  |
| 4  | \$ (2,081,486)   |  |  |  |  |  | 4  |
| 5  | Revenue Conversion Factor (1 / (1 - 21%))                              |  |  |  |  |  | 5  |
| 6  | 1.265822785  |  |  |  |  |  | 6  |
| 7  | EDIT - Normalized Amortization - 2018 Revenue Credit                   |  |  |  |  |  | 7  |
| 8  | \$ (2,634,792)   |  |  |  |  |  | 8  |
| 9  |  |  |  |  |  |  | 9  |
| 10 | <b><u>Component B</u></b>  |  |  |  |  |  | 10 |
| 11 | Excess Deferred Income Taxes - Non-Normalized Amortization - 2018      |  |  |  |  |  | 11 |
| 12 | \$ (3,374,527)   |  |  |  |  |  | 12 |
| 13 | Revenue Conversion Factor (1 / (1 - 21%))                              |  |  |  |  |  | 13 |
| 14 | 1.265822785  |  |  |  |  |  | 14 |
| 15 | EDIT - Non-Normalized Amortization - 2018 Revenue Credit               |  |  |  |  |  | 15 |
| 16 | \$ (4,271,554)   |  |  |  |  |  | 16 |
| 17 |  |  |  |  |  |  | 17 |
| 18 | <b><u>Component C</u></b>  |  |  |  |  |  | 18 |
| 19 | Excess Base Rate Collections - 2018 Revenue Credit                     |  |  |  |  |  | 19 |
| 20 | \$ (3,385,042)   |  |  |  |  |  | 20 |
| 21 | Carrying Costs   |  |  |  |  |  | 21 |
| 22 | \$ (85,811)  |  |  |  |  |  | 22 |
| 23 | Excess Base Rate Collections - 2018 Revenue Credit with Carrying Costs |  |  |  |  |  | 23 |
| 24 | \$ (3,470,853)   |  |  |  |  |  | 24 |
| 25 |  |  |  |  |  |  | 25 |
| 26 | <b><u>Component D</u></b>  |  |  |  |  |  | 26 |
| 27 | Cumulative Normalized Amortization through 2018                        |  |  |  |  |  | 27 |
| 28 | \$ -   |  |  |  |  |  | 28 |
| 29 | VEDO Pre-Tax Rate of Return - 18-0298-GA-AIR                           |  |  |  |  |  | 29 |
| 30 | 8.81%  |  |  |  |  |  | 30 |
| 31 | Offset for Return on Normalized Excess Deferred Balance                |  |  |  |  |  | 31 |
| 32 | \$ -   |  |  |  |  |  | 32 |
| 33 |  |  |  |  |  |  | 33 |
| 34 | <b>Total 2018 Revenue Credit</b>                                       |  |  |  |  |  | 34 |
| 35 | \$ (10,377,198)  |  |  |  |  |  | 35 |

| Rate Schedule     | Allocation Percentage [A] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer per Month | Rate per CCF |
|-------------------|---------------------------|--------------------------|--------------|-------------------------|-----------------------------|--------------|
| Rates 310/311/315 | 74.85%                    | \$ (1,972,142)           | 3,541,189    | \$ (0.56)               |                             |              |
| Rates 320/321/325 | 15.78%                    | \$ (415,770)             |              | 94,262,289              | \$ (0.00441)                |              |
| Rate 345          | 3.55%                     | \$ (93,535)              |              | 50,753,816              | \$ (0.00184)                |              |
| Rate 360          | 5.82%                     | \$ (153,345)             |              | 184,040,109             | \$ (0.00083)                |              |
| Total             | 100.00%                   | \$ (2,634,792)           |              |                         |                             |              |
| Rate Schedule     | Allocation Percentage [A] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer per Month | Rate per CCF |
| Rates 310/311/315 | 74.85%                    | \$ (3,197,258)           | 3,541,189    | \$ (0.90)               |                             |              |
| Rates 320/321/325 | 15.78%                    | \$ (674,051)             |              | 94,262,289              | \$ (0.00715)                |              |
| Rate 345          | 3.55%                     | \$ (151,640)             |              | 50,753,816              | \$ (0.00299)                |              |
| Rate 360          | 5.82%                     | \$ (248,604)             |              | 184,040,109             | \$ (0.00135)                |              |
| Total             | 100.00%                   | \$ (4,271,554)           |              |                         |                             |              |
| Rate Schedule     | Allocation Percentage [B] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer per Month | Rate per CCF |
| Rates 310/311/315 | 67.56%                    | \$ (2,344,908)           | 3,541,189    | \$ (0.66)               |                             |              |
| Rates 320/321/325 | 21.59%                    | \$ (749,357)             |              | 94,262,289              | \$ (0.00795)                |              |
| Rate 345          | 4.62%                     | \$ (160,353)             |              | 50,753,816              | \$ (0.00316)                |              |
| Rate 360          | 6.23%                     | \$ (216,234)             |              | 184,040,109             | \$ (0.00117)                |              |
| Total             | 100.00%                   | \$ (3,470,853)           |              |                         |                             |              |
| Rate Schedule     | Allocation Percentage [A] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer per Month | Rate per CCF |
| Rates 310/311/315 | 74.85%                    | \$ -                     | 3,541,189    | \$ -                    |                             |              |
| Rates 320/321/325 | 15.78%                    | \$ -                     |              | 94,262,289              | \$ -                        |              |
| Rate 345          | 3.55%                     | \$ -                     |              | 50,753,816              | \$ -                        |              |
| Rate 360          | 5.82%                     | \$ -                     |              | 184,040,109             | \$ -                        |              |
| Total             | 100.00%                   | \$ -                     |              |                         |                             |              |
| Rate Schedule     | Allocation Percentage     | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer per Month | Rate per CCF |
| Rates 310/311/315 |                           | \$ (7,514,308)           | 3,541,189    | \$ (2.12)               |                             |              |
| Rates 320/321/325 |                           | \$ (1,839,178)           |              | 94,262,289              | \$ (0.01951)                |              |
| Rate 345          |                           | \$ (405,529)             |              | 50,753,816              | \$ (0.00799)                |              |
| Rate 360          |                           | \$ (618,183)             |              | 184,040,109             | \$ (0.00336)                |              |
| Total             |                           | \$ (10,377,198)          |              |                         |                             |              |

**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**CASE NO. 19-0029-GA-ATA**  
**TAX SAVINGS CREDIT RIDER (TSCR) CALCULATION**

**ATTACHMENT 2**  
**SCHEDULE 1**  
**PAGE 2 OF 2**

|  |  |                |  |  |  |  |    |  |  |  |  |  |  |
|--|--|----------------|--|--|--|--|----|--|--|--|--|--|--|
| 44   | <b>2019 Projected Revenue Credit</b>   |                |  |  |  |  | 44 |  |  |  |  |  |  |
| <b>Component A</b>   |  |                |  |  |  |  |    |  |  |  |  |  |  |
| Excess Deferred Income Taxes - Normalized Amortization - 2019 \$ (2,968,148) |  |                |  |  |  |  |    |  |  |  |  |  |  |
| 45   | Revenue Conversion Factor (1 / (1 - 21%))  | 1.265822785    |  |  |  |  | 45 |  |  |  |  |  |  |
| 46   | <u>EDIT</u> - Normalized Amortization - 2019 Revenue Credit                        | \$ (3,757,149) |  |  |  |  | 46 |  |  |  |  |  |  |
| 47   |  |                |  |  |  |  | 47 |  |  |  |  |  |  |
| 48   |  |                |  |  |  |  | 48 |  |  |  |  |  |  |
| 49   |  |                |  |  |  |  | 49 |  |  |  |  |  |  |
| 50   |  |                |  |  |  |  | 50 |  |  |  |  |  |  |
| 51   |  |                |  |  |  |  | 51 |  |  |  |  |  |  |
| 52   |  |                |  |  |  |  | 52 |  |  |  |  |  |  |
| <b>Component B</b>   |  |                |  |  |  |  |    |  |  |  |  |  |  |
| 53   | Excess Deferred Income Taxes - Non-Normalized Amortization - 2019 \$ (3,374,527)   |                |  |  |  |  | 53 |  |  |  |  |  |  |
| 54   | Revenue Conversion Factor (1 / (1 - 21%))  | 1.265822785    |  |  |  |  | 54 |  |  |  |  |  |  |
| 55   | <u>EDIT</u> - Non-Normalized Amortization - 2019 Revenue Credit                    | \$ (4,271,554) |  |  |  |  | 55 |  |  |  |  |  |  |
| 56   |  |                |  |  |  |  | 56 |  |  |  |  |  |  |
| 57   |  |                |  |  |  |  | 57 |  |  |  |  |  |  |
| 58   |  |                |  |  |  |  | 58 |  |  |  |  |  |  |
| 59   |  |                |  |  |  |  | 59 |  |  |  |  |  |  |
| 60   |  |                |  |  |  |  | 60 |  |  |  |  |  |  |
| <b>Component C</b>   |  |                |  |  |  |  |    |  |  |  |  |  |  |
| 61   | Excess Base Rate Collections - 2019 Revenue Credit \$ -                            | [C]            |  |  |  |  | 61 |  |  |  |  |  |  |
| 62   | Carrying Costs \$ -  |                |  |  |  |  | 62 |  |  |  |  |  |  |
| 63   | <u>Excess Base Rate Collections - 2019 Revenue Credit with Carrying Costs</u> \$ - |                |  |  |  |  | 63 |  |  |  |  |  |  |
| 64   |  |                |  |  |  |  | 64 |  |  |  |  |  |  |
| 65   |  |                |  |  |  |  | 65 |  |  |  |  |  |  |
| 66   |  |                |  |  |  |  | 66 |  |  |  |  |  |  |
| 67   |  |                |  |  |  |  | 67 |  |  |  |  |  |  |
| 68   |  |                |  |  |  |  | 68 |  |  |  |  |  |  |
| <b>Component D</b>   |  |                |  |  |  |  |    |  |  |  |  |  |  |
| 69   | Cumulative Normalized Amortization through 2019 \$ 5,049,633                       |                |  |  |  |  | 69 |  |  |  |  |  |  |
| 70   | VEDO Pre-Tax Rate of Return - 18-0298-GA-AIR 8.81%                                 |                |  |  |  |  | 70 |  |  |  |  |  |  |
| 71   | <u>Offset for Return on Normalized Excess Deferred Balance</u> \$ 444,873          |                |  |  |  |  | 71 |  |  |  |  |  |  |
| 72   |  |                |  |  |  |  | 72 |  |  |  |  |  |  |
| 73   |  |                |  |  |  |  | 73 |  |  |  |  |  |  |
| 74   |  |                |  |  |  |  | 74 |  |  |  |  |  |  |
| 75   |  |                |  |  |  |  | 75 |  |  |  |  |  |  |
| 76   |  |                |  |  |  |  | 76 |  |  |  |  |  |  |
| 77   | <b>Total 2019 Revenue Credit</b> \$ (7,583,830)                                    |                |  |  |  |  | 77 |  |  |  |  |  |  |
| 78   |  |                |  |  |  |  | 78 |  |  |  |  |  |  |
| 79   |  |                |  |  |  |  | 79 |  |  |  |  |  |  |
| 80   |  |                |  |  |  |  | 80 |  |  |  |  |  |  |
| 81   |  |                |  |  |  |  | 81 |  |  |  |  |  |  |
| 82   |  |                |  |  |  |  | 82 |  |  |  |  |  |  |
| 83   |  |                |  |  |  |  | 83 |  |  |  |  |  |  |
| 84   |  |                |  |  |  |  | 84 |  |  |  |  |  |  |
| 85   |  |                |  |  |  |  | 85 |  |  |  |  |  |  |
| 86   |  |                |  |  |  |  | 86 |  |  |  |  |  |  |
| 87   |  |                |  |  |  |  | 87 |  |  |  |  |  |  |
| 88   |  |                |  |  |  |  | 88 |  |  |  |  |  |  |
| 89   |  |                |  |  |  |  | 89 |  |  |  |  |  |  |

| Rate Schedule     | Allocation Percentage [A] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer | Rate per CCF |
|-------------------|---------------------------|--------------------------|--------------|-------------------------|-------------------|--------------|
|                   |                           |                          |              |                         | per Month         |              |
| Rates 310/311/315 | 74.85%                    | \$ (2,812,226)           | 3,541,189    | \$ (0.79)               |                   |              |
| Rates 320/321/325 | 15.78%                    | \$ (592,878)             | 94,262,289   | \$ (0.00629)            |                   |              |
| Rate 345          | 3.55%                     | \$ (133,379)             | 50,753,816   | \$ (0.00263)            |                   |              |
| Rate 360          | 5.82%                     | \$ (218,666)             | 184,040,109  | \$ (0.00119)            |                   |              |
| Total             | 100.00%                   | \$ (3,757,149)           |              |                         |                   |              |

| Rate Schedule     | Allocation Percentage [A] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer | Rate per CCF |
|-------------------|---------------------------|--------------------------|--------------|-------------------------|-------------------|--------------|
|                   |                           |                          |              |                         | per Month         |              |
| Rates 310/311/315 | 74.85%                    | \$ (3,197,258)           | 3,541,189    | \$ (0.90)               |                   |              |
| Rates 320/321/325 | 15.78%                    | \$ (674,051)             | 94,262,289   | \$ (0.00715)            |                   |              |
| Rate 345          | 3.55%                     | \$ (151,640)             | 50,753,816   | \$ (0.00299)            |                   |              |
| Rate 360          | 5.82%                     | \$ (248,604)             | 184,040,109  | \$ (0.00135)            |                   |              |
| Total             | 100.00%                   | \$ (4,271,554)           |              |                         |                   |              |

| Rate Schedule     | Allocation Percentage [B] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer | Rate per CCF |
|-------------------|---------------------------|--------------------------|--------------|-------------------------|-------------------|--------------|
|                   |                           |                          |              |                         | per Month         |              |
| Rates 310/311/315 | 67.56%                    | \$ -                     | 3,541,189    | \$ -                    | -                 |              |
| Rates 320/321/325 | 21.59%                    | \$ -                     | 94,262,289   | \$ -                    | -                 |              |
| Rate 345          | 4.62%                     | \$ -                     | 50,753,816   | \$ -                    | -                 |              |
| Rate 360          | 6.23%                     | \$ -                     | 184,040,109  | \$ -                    | -                 |              |
| Total             | 100.00%                   | \$ -                     |              |                         |                   |              |

| Rate Schedule     | Allocation Percentage [A] | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer | Rate per CCF |
|-------------------|---------------------------|--------------------------|--------------|-------------------------|-------------------|--------------|
|                   |                           |                          |              |                         | per Month         |              |
| Rates 310/311/315 | 74.85%                    | \$ 332,987               | 3,541,189    | \$ 0.09                 |                   |              |
| Rates 320/321/325 | 15.78%                    | \$ 70,201                | 94,262,289   | \$ 0.00074              |                   |              |
| Rate 345          | 3.55%                     | \$ 15,793                | 50,753,816   | \$ 0.00031              |                   |              |
| Rate 360          | 5.82%                     | \$ 25,892                | 184,040,109  | \$ 0.00014              |                   |              |
| Total             | 100.00%                   | \$ 444,873               |              |                         |                   |              |

| Rate Schedule     | Allocation Percentage | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer | Rate per CCF |
|-------------------|-----------------------|--------------------------|--------------|-------------------------|-------------------|--------------|
|                   |                       |                          |              |                         | per Month         |              |
| Rates 310/311/315 | \$ (5,676,497)        | 3,541,189                | \$ (1.60)    |                         |                   |              |
| Rates 320/321/325 | \$ (1,196,728)        | 94,262,289               | \$ (0.01270) |                         |                   |              |
| Rate 345          | \$ (269,226)          | 50,753,816               | \$ (0.00530) |                         |                   |              |
| Rate 360          | \$ (441,379)          | 184,040,109              | \$ (0.00240) |                         |                   |              |
| Total             | \$ (7,583,830)        |                          |              |                         |                   |              |

| Rate Schedule     | Allocation Percentage | Allocated Revenue Credit | Annual Bills | Annual Throughput (CCF) | Rate per Customer | Rate per CCF |
|-------------------|-----------------------|--------------------------|--------------|-------------------------|-------------------|--------------|
|                   |                       |                          |              |                         | per Month         |              |
| Rates 310/311/315 | \$ (13,190,805)       | 3,541,189                | \$ (3.72)    |                         |                   |              |
| Rates 320/321/325 | \$ (3,035,907)        | 94,262,289               | \$ (0.03221) |                         |                   |              |
| Rate 345          | \$ (674,755)          | 50,753,816               | \$ (0.01329) |                         |                   |              |
| Rate 360          | \$ (1,059,562)        | 184,040,109              | \$ (0.00576) |                         |                   |              |
| Total             | \$ (17,961,028)       |                          |              |                         |                   |              |

[A] Allocation percentages for Normalized and Non-Normalized Excess Deferred Tax amortization based on Total Rate Base in VEDO's pending base rate case, Case No. 18-0298-GA-AIR.

[B] Allocation percentages for 2018 and 2019 (if any) Excess Base Rate Collection amounts based on Total Rate Base in VEDO's last base rate case, Case No. 07-1080-GA-AIR.

[C] Expectation is that current base rates are adjusted via pending base Rate Case (18-0298-GA-AIR). Any additional collections in 2019 will be reconciled in subsequent TSCR filings.

**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**CASE NO. 19-0029-GA-ATA**  
**TAX SAVINGS CREDIT RIDER (TSCR) - 2018 BASE RATE ADJUSTMENT CARRYING COST CALCULATION**

**ATTACHMENT 2**  
**SCHEDULE 2**  
**PAGE 1 OF 1**

|   | 2018<br>January | 2018<br>February | 2018<br>March | 2018<br>April  | 2018<br>May    | 2018<br>June   | 2018<br>July   | 2018<br>August | 2018<br>September | 2018<br>October | 2018<br>November | 2018<br>December | YTD - 2018<br>Total |
|---|-----------------|------------------|---------------|----------------|----------------|----------------|----------------|----------------|-------------------|-----------------|------------------|------------------|---------------------|
| 1 Monthly Income Tax Savings (Annual / 12 Months) | \$ (282,087)    | \$ (282,087)     | \$ (282,087)  | \$ (282,087)   | \$ (282,087)   | \$ (282,087)   | \$ (282,087)   | \$ (282,087)   | \$ (282,087)      | \$ (282,087)    | \$ (282,087)     | \$ (282,087)     | \$ (3,385,042)      |
| 2 Cumulative Income Tax Savings                   | \$ (282,087)    | \$ (564,174)     | \$ (846,261)  | \$ (1,128,347) | \$ (1,410,434) | \$ (1,692,521) | \$ (1,974,608) | \$ (2,256,695) | \$ (2,538,782)    | \$ (2,820,868)  | \$ (3,102,955)   | \$ (3,385,042)   |                     |
| 3 Balance Subject to Interest                     | \$ (141,043)    | \$ (423,130)     | \$ (705,217)  | \$ (987,304)   | \$ (1,269,391) | \$ (1,551,478) | \$ (1,833,564) | \$ (2,115,651) | \$ (2,397,738)    | \$ (2,679,825)  | \$ (2,961,912)   | \$ (3,243,999)   |                     |
| 4 Cost of Long-Term Debt - 18-0298-GA-AIR         | 5.07%           | 5.07%            | 5.07%         | 5.07%          | 5.07%          | 5.07%          | 5.07%          | 5.07%          | 5.07%             | 5.07%           | 5.07%            | 5.07%            |                     |
| 5 Monthly Cost of Long-Term Debt                  | 0.42%           | 0.42%            | 0.42%         | 0.42%          | 0.42%          | 0.42%          | 0.42%          | 0.42%          | 0.42%             | 0.42%           | 0.42%            | 0.42%            |                     |
| 6 Monthly Interest                                | \$ (596)        | \$ (1,788)       | \$ (2,980)    | \$ (4,171)     | \$ (5,363)     | \$ (6,555)     | \$ (7,747)     | \$ (8,939)     | \$ (10,130)       | \$ (11,322)     | \$ (12,514)      | \$ (13,706)      | \$ (85,811)         |

**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**CASE NO. 19-0029-GA-ATA**  
**TAX SAVINGS CREDIT RIDER (TSCR) - FEDERAL TAX REFORM IMPACTS TO BASE RATES**  
**FROM CASE NO. 07-1080-GA-AIR**

**ATTACHMENT 2**  
**SCHEDULE 3**  
**PAGE 1 OF 1**

|  | Rate Case<br>Original | Rate Case<br>Proposed Rates | Tax Rate<br>Adjustments | Rate Case<br>Revised |    |
|--|-----------------------|-----------------------------|-------------------------|----------------------|----|
| 1 Revenue  | \$ 456,792,718        | \$ 456,792,718              | \$ (3,385,042)          | \$ 453,407,676       | 1  |
| 2 Cost of Sales  | \$ 316,329,402        | \$ 316,329,402              |                         | \$ 316,329,402       | 2  |
| 3 Total O&M Expense                                    | \$ 66,324,041         | \$ 66,324,041               |                         | \$ 66,324,041        | 3  |
| 4 Depreciation and Amortization                        | \$ 14,761,788         | \$ 14,761,788               |                         | \$ 14,761,788        | 4  |
| 5 Revenue Taxes  | \$ 26,627,430         | \$ 26,627,430               |                         | \$ 26,627,430        | 5  |
| 6 Property Taxes                                       | \$ 5,186,547          | \$ 5,186,547                |                         | \$ 5,186,547         | 6  |
| 7 Interest Expense                                     | \$ 8,031,503          | \$ 8,031,503                |                         | \$ 8,031,503         | 7  |
| 8 Total Income Taxes                                   | \$ 6,685,458          | \$ 4,011,275                | \$ (710,859)            | \$ 3,300,416         | 8  |
| <b>9 Net Income - Booked</b>                           | <b>\$ 12,846,549</b>  | <b>\$ 15,520,732</b>        | <b>\$ (2,674,183)</b>   | <b>\$ 12,846,549</b> | 9  |
| <b>10 Net Operating Income</b>                         | <b>\$ 20,878,052</b>  | <b>\$ 23,552,235</b>        | <b>\$ (2,674,183)</b>   | <b>\$ 20,878,052</b> | 10 |
| 11   |                       |                             |                         |                      | 11 |
| 12   |                       |                             |                         |                      | 12 |
| 13 Rate Base   | \$ 234,839,283        | \$ 234,839,283              |                         | \$ 234,839,283       | 13 |
| 14 Cost of Capital                                     | 8.89%                 | 8.89%                       |                         | 8.89%                | 14 |
| 15 Required Net Operating Income                       | \$ 20,877,212         | \$ 20,877,212               |                         | \$ 20,877,212        | 15 |
| 16   |                       |                             |                         |                      | 16 |
| 17 NOI Excess  |                       | \$ (2,674,183)              |                         | \$ 2,674,183         | 17 |
| 18 Gross Up Factor                                     |                       | 65.00%                      | 79.00%                  |                      | 18 |
| 19 Decline in Revenues                                 |                       |                             | \$ (3,385,042)          |                      | 19 |
| 20   |                       |                             |                         |                      | 20 |
| 21   |                       |                             |                         |                      | 21 |
| <b>22 Federal Income Tax Calculation</b>               |                       |                             |                         |                      | 22 |
| 23 Revenue   | \$ 456,792,718        | \$ 456,792,718              |                         | \$ 453,407,676       | 23 |
| 24 Cost of Sales                                       | \$ 316,329,402        | \$ 316,329,402              |                         | \$ 316,329,402       | 24 |
| 25 Total O&M Expense                                   | \$ 66,324,041         | \$ 66,324,041               |                         | \$ 66,324,041        | 25 |
| 26 Depreciation and Amortization                       | \$ 14,761,788         | \$ 14,761,788               |                         | \$ 14,761,788        | 26 |
| 27 Property Taxes                                      | \$ 5,186,547          | \$ 5,186,547                |                         | \$ 5,186,547         | 27 |
| 28 Interest Expense                                    | \$ 8,031,503          | \$ 8,031,503                |                         | \$ 8,031,503         | 28 |
| 29 Revenue Taxes                                       | \$ 26,627,430         | \$ 26,627,430               |                         | \$ 26,627,430        | 29 |
| 30 State Income Taxes                                  | \$ -                  | \$ -                        |                         | \$ -                 | 30 |
| 31 Pre-Deductions                                      | \$ 19,532,007         | \$ 19,532,007               |                         | \$ 16,146,965        | 31 |
| 32 Permanent Differences                               | \$ (430,698)          | \$ (430,698)                |                         | \$ (430,698)         | 32 |
| 33 Federal Taxable Income                              | \$ 19,101,309         | \$ 19,101,309               |                         | \$ 15,716,267        | 33 |
| 34 Federal Tax Rate                                    | 35.00%                | 21.00%                      |                         | 21.00%               | 34 |
| 35 Calculated Federal Taxes                            | \$ 6,685,458          | \$ 4,011,275                |                         | \$ 3,300,416         | 35 |
| 36 Permanent Credit                                    | \$ -                  | \$ -                        |                         | \$ -                 | 36 |
| 37 Federal Taxes in Base Rates                         | \$ 6,685,458          | \$ 4,011,275                |                         | \$ 3,300,416         | 37 |
| 38   |                       |                             |                         |                      | 38 |
| 39 Medicare Part D Subsidy Receivable                  | \$ -                  | \$ -                        |                         | \$ -                 | 39 |
| 40   |                       |                             |                         |                      | 40 |
| 41 Total Income Taxes                                  | \$ 6,685,458          | \$ 4,011,275                |                         | \$ 3,300,416         | 41 |
| 42 Per Rate Case                                       | \$ 6,685,459          |                             |                         |                      | 42 |
| 43 Difference  | \$ (1)                |                             |                         |                      | 43 |
| 44   |                       |                             |                         |                      | 44 |
| 45 ETR   |                       | 34.23%                      | 20.54%                  | 20.44%               | 45 |
| 46   |                       |                             |                         |                      | 46 |
| 47 Gross Up Factor                                     |                       |                             |                         |                      | 47 |
| 48 One   |                       | 1.000000                    | 1.000000                | 1.000000             | 48 |
| 49 Less: Federal Income Tax Rate                       |                       | 0.350000                    | 0.210000                | 0.210000             | 49 |
| 50 One Less Federal Income Tax Rate                    |                       | 0.650000                    | 0.790000                | 0.790000             | 50 |
| 51 Effective Incremental Revenue/NOI Conversion Factor |                       | 65.00%                      | 79.00%                  | 79.00%               | 51 |

**VECTREN ENERGY DELIVERY OF OHIO, INC.**  
**CASE NO. 19-0029-GA-ATA**  
**TAX SAVINGS CREDIT RIDER (TSCR) - AMORTIZATION OF EXCESS DEFERRED (PRE-TAX)**  
**BALANCES AS OF DECEMBER 31, 2017**

**ATTACHMENT 2**  
**SCHEDULE 4**  
**PAGE 1 OF 1**

|    | <b>Amortization Period</b> |              | <b>ARAM Defined</b> |                 | <b>6-Years</b>        |                | <b>Total Excess Deferred Credit</b> |  |
|----|----------------------------|--------------|---------------------|-----------------|-----------------------|----------------|-------------------------------------|--|
|    |                            | <b>Year</b>  | <b>Normalized</b>   |                 | <b>Non-Normalized</b> |                |                                     |  |
| 1  |                            | <b>2018</b>  | \$ (2,081,486)      | \$ (3,374,527)  | \$ (3,374,527)        | \$ (5,456,013) | 1                                   |  |
| 2  |                            | <b>2019</b>  | \$ (2,968,148)      | \$ (3,374,527)  | \$ (3,374,527)        | \$ (6,342,675) | 2                                   |  |
| 3  |                            | <b>2020</b>  | \$ (3,354,646)      | \$ (3,374,527)  | \$ (3,374,527)        | \$ (6,729,174) | 3                                   |  |
| 4  |                            | <b>2021</b>  | \$ (3,377,697)      | \$ (3,374,527)  | \$ (3,374,527)        | \$ (6,752,224) | 4                                   |  |
| 5  |                            | <b>2022</b>  | \$ (3,446,181)      | \$ (3,374,527)  | \$ (3,374,527)        | \$ (6,820,709) | 5                                   |  |
| 6  |                            | <b>2023</b>  | \$ (3,450,718)      | \$ (3,374,527)  | \$ (3,374,527)        | \$ (6,825,246) | 6                                   |  |
| 7  |                            | <b>2024</b>  | \$ (3,455,715)      |                 | \$ (3,374,527)        | \$ (3,455,715) | 7                                   |  |
| 8  |                            | <b>2025</b>  | \$ (3,504,587)      |                 | \$ (3,374,527)        | \$ (3,504,587) | 8                                   |  |
| 9  |                            | <b>2026</b>  | \$ (3,504,587)      |                 | \$ (3,374,527)        | \$ (3,504,587) | 9                                   |  |
| 10 |                            | <b>2027</b>  | \$ (3,504,052)      |                 | \$ (3,374,527)        | \$ (3,504,052) | 10                                  |  |
| 11 |                            | <b>2028</b>  | \$ (3,506,751)      |                 | \$ (3,374,527)        | \$ (3,506,751) | 11                                  |  |
| 12 |                            | <b>2029</b>  | \$ (3,507,010)      |                 | \$ (3,374,527)        | \$ (3,507,010) | 12                                  |  |
| 13 |                            | <b>2030</b>  | \$ (3,507,010)      |                 | \$ (3,374,527)        | \$ (3,507,010) | 13                                  |  |
| 14 |                            | <b>2031</b>  | \$ (3,342,991)      |                 | \$ (3,374,527)        | \$ (3,342,991) | 14                                  |  |
| 15 |                            | <b>2032</b>  | \$ (2,450,541)      |                 | \$ (3,374,527)        | \$ (2,450,541) | 15                                  |  |
| 16 |                            | <b>2033</b>  | \$ (2,385,204)      |                 | \$ (3,374,527)        | \$ (2,385,204) | 16                                  |  |
| 17 |                            | <b>2034</b>  | \$ (2,347,743)      |                 | \$ (3,374,527)        | \$ (2,347,743) | 17                                  |  |
| 18 |                            | <b>2035</b>  | \$ (1,832,264)      |                 | \$ (3,374,527)        | \$ (1,832,264) | 18                                  |  |
| 19 |                            | <b>2036</b>  | \$ (1,061,785)      |                 | \$ (3,374,527)        | \$ (1,061,785) | 19                                  |  |
| 20 |                            | <b>2037</b>  | \$ (643,668)        |                 | \$ (3,374,527)        | \$ (643,668)   | 20                                  |  |
| 21 |                            | <b>2038</b>  | \$ (362,238)        |                 | \$ (3,374,527)        | \$ (362,238)   | 21                                  |  |
| 22 |                            | <b>2039</b>  | \$ (320,699)        |                 | \$ (3,374,527)        | \$ (320,699)   | 22                                  |  |
| 23 |                            | <b>2040</b>  | \$ (283,639)        |                 | \$ (3,374,527)        | \$ (283,639)   | 23                                  |  |
| 24 |                            | <b>2041</b>  | \$ (246,992)        |                 | \$ (3,374,527)        | \$ (246,992)   | 24                                  |  |
| 25 |                            | <b>2042</b>  | \$ (227,312)        |                 | \$ (3,374,527)        | \$ (227,312)   | 25                                  |  |
| 26 |                            | <b>2043</b>  | \$ (209,422)        |                 | \$ (3,374,527)        | \$ (209,422)   | 26                                  |  |
| 27 |                            | <b>2044</b>  | \$ (105,073)        |                 | \$ (3,374,527)        | \$ (105,073)   | 27                                  |  |
| 28 |                            | <b>2045</b>  | \$ (49,786)         |                 | \$ (3,374,527)        | \$ (49,786)    | 28                                  |  |
| 29 |                            | <b>2046</b>  | \$ (36,598)         |                 | \$ (3,374,527)        | \$ (36,598)    | 29                                  |  |
| 30 |                            | <b>2047</b>  | \$ (35,471)         |                 | \$ (3,374,527)        | \$ (35,471)    | 30                                  |  |
| 31 |                            | <b>2048</b>  | \$ -                |                 | \$ (3,374,527)        | \$ -           | 31                                  |  |
| 32 |                            | <b>Total</b> | \$ (59,110,014)     | \$ (20,247,165) | \$ (79,357,178)       |                | 32                                  |  |

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
RESIDENTIAL DEFAULT SALES SERVICES - RATE 310

ATTACHMENT 3  
PAGE 1 OF 25

| LINE<br>NO. | RATE<br>CODE          | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |  |           |           |                           |
|-------------|-----------------------|-------------------|--|------------------|--------------------|---------------------|--|-----------|-----------|---------------------------|
|             |                       |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2]<br>\$ 0.42923 | TOTAL     |           | TOTAL<br>PROPOSED<br>BILL |
|             |                       |                   |  |                  |                    |                     |  | (A)       | (B)       |                           |
|             |                       |                   | (CCF)  | (\$)             | (\\$)              | (%)                 | (\\$)                                  | (\\$)     | (\\$)     | (%)                       |
| 1           | 310                   | 0                 | \$ 28.99   | \$ 25.08         | \$ (3.91)          | -13.49%             | \$ -                                   | \$ 28.99  | \$ 25.08  | -13.49%                   |
| 2           | RESIDENTIAL           | 10                | \$ 29.33   | \$ 25.43         | \$ (3.91)          | -13.33%             | \$ 4.50                                | \$ 33.84  | \$ 29.93  | -11.55%                   |
| 3           | DEFAULT SALES SERVICE | 20                | \$ 29.68   | \$ 25.77         | \$ (3.91)          | -13.17%             | \$ 9.01                                | \$ 38.69  | \$ 34.78  | -10.10%                   |
| 4           |                       | 30                | \$ 30.03   | \$ 26.12         | \$ (3.91)          | -13.02%             | \$ 13.51                               | \$ 43.54  | \$ 39.63  | -8.98%                    |
| 5           |                       | 40                | \$ 30.38   | \$ 26.47         | \$ (3.91)          | -12.87%             | \$ 18.02                               | \$ 48.40  | \$ 44.49  | -8.08%                    |
| 6           |                       | 50                | \$ 30.72   | \$ 26.82         | \$ (3.91)          | -12.72%             | \$ 22.52                               | \$ 53.25  | \$ 49.34  | -7.34%                    |
| 7           |                       | 60                | \$ 31.07   | \$ 27.16         | \$ (3.91)          | -12.58%             | \$ 27.03                               | \$ 58.10  | \$ 54.19  | -6.73%                    |
| 8           |                       | 70                | \$ 31.42   | \$ 27.51         | \$ (3.91)          | -12.44%             | \$ 31.53                               | \$ 62.95  | \$ 59.04  | -6.21%                    |
| 9           |                       | 80                | \$ 31.77   | \$ 27.86         | \$ (3.91)          | -12.31%             | \$ 36.04                               | \$ 67.80  | \$ 63.90  | -5.77%                    |
| 10          |                       | 90                | \$ 32.11   | \$ 28.21         | \$ (3.91)          | -12.17%             | \$ 40.54                               | \$ 72.66  | \$ 68.75  | -5.38%                    |
| 11          |                       | 100               | \$ 32.46   | \$ 28.55         | \$ (3.91)          | -12.04%             | \$ 45.05                               | \$ 77.51  | \$ 73.60  | -5.04%                    |
| 12          |                       | 125               | \$ 33.33   | \$ 29.42         | \$ (3.91)          | -11.73%             | \$ 56.31                               | \$ 89.64  | \$ 85.73  | -4.36%                    |
| 13          |                       | 150               | \$ 34.20   | \$ 30.29         | \$ (3.91)          | -11.43%             | \$ 67.57                               | \$ 101.77 | \$ 97.86  | -3.84%                    |
| 14          |                       | 175               | \$ 35.07   | \$ 31.16         | \$ (3.91)          | -11.15%             | \$ 78.83                               | \$ 113.90 | \$ 109.99 | -3.43%                    |
| 15          |                       | 200               | \$ 35.94   | \$ 32.03         | \$ (3.91)          | -10.88%             | \$ 90.09                               | \$ 126.03 | \$ 122.12 | -3.10%                    |
| 16          |                       | 225               | \$ 36.81   | \$ 32.90         | \$ (3.91)          | -10.62%             | \$ 101.36                              | \$ 138.16 | \$ 134.25 | -2.83%                    |
| 17          |                       | 250               | \$ 37.67   | \$ 33.76         | \$ (3.91)          | -10.38%             | \$ 112.62                              | \$ 150.29 | \$ 146.38 | -2.60%                    |
| 18          |                       | 275               | \$ 38.54   | \$ 34.63         | \$ (3.91)          | -10.14%             | \$ 123.88                              | \$ 162.42 | \$ 158.51 | -2.41%                    |
| 19          |                       | 300               | \$ 39.41   | \$ 35.50         | \$ (3.91)          | -9.92%              | \$ 135.14                              | \$ 174.55 | \$ 170.64 | -2.24%                    |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.42923 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
RESIDENTIAL STANDARD CHOICE OFFER SERVICES - RATE 311

ATTACHMENT 3  
PAGE 2 OF 25

| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                                  |  |   |                                  |  |   |   |
|-------------|-------------------------------|-------------------|--|----------------------------------|--|---|----------------------------------|--|---|---|
|             |                               |                   | CURRENT<br>BILL<br>(A)<br>(CCF)                    | PROPOSED<br>BILL<br>(C)<br>(\\$) | DOLLAR<br>INCREASE<br>(D = C - B)<br>(\\$) | PERCENT<br>INCREASE<br>(E = D / B)<br>(%) | GAS COST<br>RECOVERY [2]<br>\$ - | TOTAL<br>CURRENT<br>BILL<br>(G = B + F)<br>(\\$) | TOTAL<br>PROPOSED<br>BILL<br>(H = C + F)<br>(\\$) | PERCENT<br>INCREASE<br>(I = (H - G) / G)<br>(%) |
|             |                               |                   |  |                                  |  |   |                                  | (H - G) / G<br>(%)                               |   |   |
| 1           | 311                           |                   | 0  | \$ 28.99                         | \$ 25.08                                   | \$ (3.91)                                 | -13.49%                          | \$ 28.99   | \$ 25.08  | -13.49%   |
| 2           | RESIDENTIAL                   |                   | 10   | \$ 29.33                         | \$ 25.43                                   | \$ (3.91)                                 | -13.33%                          | \$ 29.33   | \$ 25.43  | -13.33%   |
| 3           | STANDARD CHOICE OFFER SERVICE |                   | 20   | \$ 29.68                         | \$ 25.77                                   | \$ (3.91)                                 | -13.17%                          | \$ 29.68   | \$ 25.77  | -13.17%   |
| 4           |                               |                   | 30   | \$ 30.03                         | \$ 26.12                                   | \$ (3.91)                                 | -13.02%                          | \$ 30.03   | \$ 26.12  | -13.02%   |
| 5           |                               |                   | 40   | \$ 30.38                         | \$ 26.47                                   | \$ (3.91)                                 | -12.87%                          | \$ 30.38   | \$ 26.47  | -12.87%   |
| 6           |                               |                   | 50   | \$ 30.72                         | \$ 26.82                                   | \$ (3.91)                                 | -12.72%                          | \$ 30.72   | \$ 26.82  | -12.72%   |
| 7           |                               |                   | 60   | \$ 31.07                         | \$ 27.16                                   | \$ (3.91)                                 | -12.58%                          | \$ 31.07   | \$ 27.16  | -12.58%   |
| 8           |                               |                   | 70   | \$ 31.42                         | \$ 27.51                                   | \$ (3.91)                                 | -12.44%                          | \$ 31.42   | \$ 27.51  | -12.44%   |
| 9           |                               |                   | 80   | \$ 31.77                         | \$ 27.86                                   | \$ (3.91)                                 | -12.31%                          | \$ 31.77   | \$ 27.86  | -12.31%   |
| 10          |                               |                   | 90   | \$ 32.11                         | \$ 28.21                                   | \$ (3.91)                                 | -12.17%                          | \$ 32.11   | \$ 28.21  | -12.17%   |
| 11          |                               |                   | 100  | \$ 32.46                         | \$ 28.55                                   | \$ (3.91)                                 | -12.04%                          | \$ 32.46   | \$ 28.55  | -12.04%   |
| 12          |                               |                   | 125  | \$ 33.33                         | \$ 29.42                                   | \$ (3.91)                                 | -11.73%                          | \$ 33.33   | \$ 29.42  | -11.73%   |
| 13          |                               |                   | 150  | \$ 34.20                         | \$ 30.29                                   | \$ (3.91)                                 | -11.43%                          | \$ 34.20   | \$ 30.29  | -11.43%   |
| 14          |                               |                   | 175  | \$ 35.07                         | \$ 31.16                                   | \$ (3.91)                                 | -11.15%                          | \$ 35.07   | \$ 31.16  | -11.15%   |
| 15          |                               |                   | 200  | \$ 35.94                         | \$ 32.03                                   | \$ (3.91)                                 | -10.88%                          | \$ 35.94   | \$ 32.03  | -10.88%   |
| 16          |                               |                   | 225  | \$ 36.81                         | \$ 32.90                                   | \$ (3.91)                                 | -10.62%                          | \$ 36.81   | \$ 32.90  | -10.62%   |
| 17          |                               |                   | 250  | \$ 37.67                         | \$ 33.76                                   | \$ (3.91)                                 | -10.38%                          | \$ 37.67   | \$ 33.76  | -10.38%   |
| 18          |                               |                   | 275  | \$ 38.54                         | \$ 34.63                                   | \$ (3.91)                                 | -10.14%                          | \$ 38.54   | \$ 34.63  | -10.14%   |
| 19          |                               |                   | 300  | \$ 39.41                         | \$ 35.50                                   | \$ (3.91)                                 | -9.92%                           | \$ 39.41   | \$ 35.50  | -9.92%  |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
RESIDENTIAL TRANSPORTATION SERVICES - RATE 315

ATTACHMENT 3  
PAGE 3 OF 25

| LINE<br>NO. | RATE<br>CODE           | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |             |                     |                           |                          |
|-------------|------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|-------------|---------------------|---------------------------|--------------------------|
|             |                        |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL       |                     | TOTAL<br>PROPOSED<br>BILL |                          |
|             |                        |                   |  |                  |                    |                     |                          | (B)         | (C)                 |                           |                          |
|             |                        |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$) | (G = B + F)<br>(\$) | (H = C + F)<br>(\$)       | (I = (H - G) / G)<br>(%) |
| 1           | 315                    |                   | 0  | \$ 28.99         | \$ 25.08           | \$ (3.91)           | -13.49%                  | \$ -        | \$ 28.99            | \$ 25.08                  | -13.49%                  |
| 2           | RESIDENTIAL            |                   | 10   | \$ 29.33         | \$ 25.43           | \$ (3.91)           | -13.33%                  | \$ -        | \$ 29.33            | \$ 25.43                  | -13.33%                  |
| 3           | TRANSPORTATION SERVICE |                   | 20   | \$ 29.68         | \$ 25.77           | \$ (3.91)           | -13.17%                  | \$ -        | \$ 29.68            | \$ 25.77                  | -13.17%                  |
| 4           |                        |                   | 30   | \$ 30.03         | \$ 26.12           | \$ (3.91)           | -13.02%                  | \$ -        | \$ 30.03            | \$ 26.12                  | -13.02%                  |
| 5           |                        |                   | 40   | \$ 30.38         | \$ 26.47           | \$ (3.91)           | -12.87%                  | \$ -        | \$ 30.38            | \$ 26.47                  | -12.87%                  |
| 6           |                        |                   | 50   | \$ 30.72         | \$ 26.82           | \$ (3.91)           | -12.72%                  | \$ -        | \$ 30.72            | \$ 26.82                  | -12.72%                  |
| 7           |                        |                   | 60   | \$ 31.07         | \$ 27.16           | \$ (3.91)           | -12.58%                  | \$ -        | \$ 31.07            | \$ 27.16                  | -12.58%                  |
| 8           |                        |                   | 70   | \$ 31.42         | \$ 27.51           | \$ (3.91)           | -12.44%                  | \$ -        | \$ 31.42            | \$ 27.51                  | -12.44%                  |
| 9           |                        |                   | 80   | \$ 31.77         | \$ 27.86           | \$ (3.91)           | -12.31%                  | \$ -        | \$ 31.77            | \$ 27.86                  | -12.31%                  |
| 10          |                        |                   | 90   | \$ 32.11         | \$ 28.21           | \$ (3.91)           | -12.17%                  | \$ -        | \$ 32.11            | \$ 28.21                  | -12.17%                  |
| 11          |                        |                   | 100  | \$ 32.46         | \$ 28.55           | \$ (3.91)           | -12.04%                  | \$ -        | \$ 32.46            | \$ 28.55                  | -12.04%                  |
| 12          |                        |                   | 125  | \$ 33.33         | \$ 29.42           | \$ (3.91)           | -11.73%                  | \$ -        | \$ 33.33            | \$ 29.42                  | -11.73%                  |
| 13          |                        |                   | 150  | \$ 34.20         | \$ 30.29           | \$ (3.91)           | -11.43%                  | \$ -        | \$ 34.20            | \$ 30.29                  | -11.43%                  |
| 14          |                        |                   | 175  | \$ 35.07         | \$ 31.16           | \$ (3.91)           | -11.15%                  | \$ -        | \$ 35.07            | \$ 31.16                  | -11.15%                  |
| 15          |                        |                   | 200  | \$ 35.94         | \$ 32.03           | \$ (3.91)           | -10.88%                  | \$ -        | \$ 35.94            | \$ 32.03                  | -10.88%                  |
| 16          |                        |                   | 225  | \$ 36.81         | \$ 32.90           | \$ (3.91)           | -10.62%                  | \$ -        | \$ 36.81            | \$ 32.90                  | -10.62%                  |
| 17          |                        |                   | 250  | \$ 37.67         | \$ 33.76           | \$ (3.91)           | -10.38%                  | \$ -        | \$ 37.67            | \$ 33.76                  | -10.38%                  |
| 18          |                        |                   | 275  | \$ 38.54         | \$ 34.63           | \$ (3.91)           | -10.14%                  | \$ -        | \$ 38.54            | \$ 34.63                  | -10.14%                  |
| 19          |                        |                   | 300  | \$ 39.41         | \$ 35.50           | \$ (3.91)           | -9.92%                   | \$ -        | \$ 39.41            | \$ 35.50                  | -9.92%                   |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL DEFAULT SALES SERVICE - NON-FEDERAL - RATE 320, GROUP 1 METERS

ATTACHMENT 3  
PAGE 4 OF 25

| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |             |             |                     |                    |             |                 |                  |                          |
|-------------|-------------------------------|-------------------|--|-------------|-------------|---------------------|--------------------|-------------|-----------------|------------------|--------------------------|
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$) | (C)<br>(\$) | (D = C - B)<br>(\$) | (E = D / B)<br>(%) | (F)<br>(\$) | TOTAL           | TOTAL            | (I = (H - G) / G)<br>(%) |
|             |                               |                   |  |             |             |                     |                    |             | CURRENT<br>BILL | PROPOSED<br>BILL |                          |
| 1           | 320-NF                        | 0                 | \$ 30.70   | \$ 30.70    | \$ -        | \$ -                | 0.00%              | \$ -        | \$ 30.70        | \$ 30.70         | 0.00%                    |
| 2           | GENERAL SERVICE - NON-FEDERAL | 25                | \$ 33.63   | \$ 32.79    | \$ (0.85)   | \$ -2.51%           | \$ 11.26           | \$ 44.89    | \$ 44.05        | \$ -1.88%        |                          |
| 3           | DEFAULT SALES SERVICE         | 50                | \$ 36.57   | \$ 34.88    | \$ (1.69)   | \$ -4.62%           | \$ 22.52           | \$ 59.09    | \$ 57.40        | \$ -2.86%        |                          |
| 4           | GROUP 1 METERS                | 75                | \$ 39.50   | \$ 36.97    | \$ (2.54)   | \$ -6.42%           | \$ 33.79           | \$ 73.29    | \$ 70.75        | \$ -3.46%        |                          |
| 5           |                               | 100               | \$ 42.44   | \$ 39.06    | \$ (3.38)   | \$ -7.97%           | \$ 45.05           | \$ 87.48    | \$ 84.10        | \$ -3.86%        |                          |
| 6           |                               | 125               | \$ 45.37   | \$ 41.14    | \$ (4.23)   | \$ -9.31%           | \$ 56.31           | \$ 101.68   | \$ 97.45        | \$ -4.16%        |                          |
| 7           |                               | 150               | \$ 48.30   | \$ 43.23    | \$ (5.07)   | \$ -10.50%          | \$ 67.57           | \$ 115.88   | \$ 110.81       | \$ -4.38%        |                          |
| 8           |                               | 175               | \$ 51.24   | \$ 45.32    | \$ (5.92)   | \$ -11.54%          | \$ 78.83           | \$ 130.07   | \$ 124.16       | \$ -4.55%        |                          |
| 9           |                               | 200               | \$ 54.17   | \$ 47.41    | \$ (6.76)   | \$ -12.48%          | \$ 90.09           | \$ 144.27   | \$ 137.51       | \$ -4.69%        |                          |
| 10          |                               | 225               | \$ 57.11   | \$ 49.50    | \$ (7.61)   | \$ -13.32%          | \$ 101.36          | \$ 158.46   | \$ 150.86       | \$ -4.80%        |                          |
| 11          |                               | 250               | \$ 60.04   | \$ 51.59    | \$ (8.45)   | \$ -14.07%          | \$ 112.62          | \$ 172.66   | \$ 164.21       | \$ -4.89%        |                          |
| 12          |                               | 275               | \$ 62.98   | \$ 53.68    | \$ (9.30)   | \$ -14.76%          | \$ 123.88          | \$ 186.86   | \$ 177.56       | \$ -4.97%        |                          |
| 13          |                               | 300               | \$ 65.91   | \$ 55.77    | \$ (10.14)  | \$ -15.39%          | \$ 135.14          | \$ 201.05   | \$ 190.91       | \$ -5.04%        |                          |
| 14          |                               | 325               | \$ 68.84   | \$ 57.86    | \$ (10.99)  | \$ -15.96%          | \$ 146.40          | \$ 215.25   | \$ 204.26       | \$ -5.10%        |                          |
| 15          |                               | 350               | \$ 71.78   | \$ 59.95    | \$ (11.83)  | \$ -16.48%          | \$ 157.67          | \$ 229.45   | \$ 217.61       | \$ -5.16%        |                          |
| 16          |                               | 375               | \$ 74.71   | \$ 62.04    | \$ (12.68)  | \$ -16.97%          | \$ 168.93          | \$ 243.64   | \$ 230.97       | \$ -5.20%        |                          |
| 17          |                               | 400               | \$ 77.65   | \$ 64.13    | \$ (13.52)  | \$ -17.41%          | \$ 180.19          | \$ 257.84   | \$ 244.32       | \$ -5.24%        |                          |
| 18          |                               | 425               | \$ 80.58   | \$ 66.22    | \$ (14.37)  | \$ -17.83%          | \$ 191.45          | \$ 272.03   | \$ 257.67       | \$ -5.28%        |                          |
| 19          |                               | 450               | \$ 83.52   | \$ 68.31    | \$ (15.21)  | \$ -18.21%          | \$ 202.71          | \$ 286.23   | \$ 271.02       | \$ -5.31%        |                          |
| 20          |                               | 475               | \$ 86.45   | \$ 70.40    | \$ (16.06)  | \$ -18.57%          | \$ 213.98          | \$ 300.43   | \$ 284.37       | \$ -5.34%        |                          |
| 21          |                               | 500               | \$ 89.39   | \$ 72.48    | \$ (16.90)  | \$ -18.91%          | \$ 225.24          | \$ 314.62   | \$ 297.72       | \$ -5.37%        |                          |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.42923 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL DEFAULT SALES SERVICE - NON-FEDERAL - RATE 320, GROUP 2 METERS

ATTACHMENT 3  
PAGE 5 OF 25

| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                                 |   |   |  |   |  |   |
|-------------|-------------------------------|-------------------|--|---------------------------------|---|---|--|---|--|---|
|             |                               |                   | CURRENT<br>BILL<br>(A)<br>(CCF)                    | PROPOSED<br>BILL<br>(B)<br>(\$) | DOLLAR<br>INCREASE<br>(D = C - B)<br>(\$) | PERCENT<br>INCREASE<br>(E = D / B)<br>(%) | GAS COST<br>RECOVERY [2]<br>\$ 0.42923<br>(\$) | TOTAL<br>CURRENT<br>BILL<br>(G = B + F)<br>(\$) | TOTAL<br>PROPOSED<br>BILL<br>(H = C + F)<br>(\$) | PERCENT<br>INCREASE<br>(I = (H - G) / G)<br>(%) |
|             |                               |                   |  |                                 |   |   |  |   |  |   |
| 1           | 320-NF                        | 0                 | \$ 41.98   | \$ 41.98                        | \$ -                                      | 0.00%                                     | \$ -   | \$ 41.98  | \$ 41.98   | 0.00%   |
| 2           | GENERAL SERVICE - NON-FEDERAL | 25                | \$ 46.91   | \$ 46.07                        | \$ (0.85)                                 | -1.80%                                    | \$ 11.26                                       | \$ 58.18  | \$ 57.33   | -1.45%  |
| 3           | DEFAULT SALES SERVICE         | 50                | \$ 51.85   | \$ 50.16                        | \$ (1.69)                                 | -3.26%                                    | \$ 22.52                                       | \$ 74.37  | \$ 72.68   | -2.27%  |
| 4           | GROUP 2 METERS                | 75                | \$ 56.78   | \$ 54.25                        | \$ (2.54)                                 | -4.46%                                    | \$ 33.79                                       | \$ 90.57  | \$ 88.03   | -2.80%  |
| 5           |                               | 100               | \$ 61.72   | \$ 58.34                        | \$ (3.38)                                 | -5.48%                                    | \$ 45.05                                       | \$ 106.76                                       | \$ 103.38  | -3.17%  |
| 6           |                               | 125               | \$ 66.65   | \$ 62.43                        | \$ (4.23)                                 | -6.34%                                    | \$ 56.31                                       | \$ 122.96                                       | \$ 118.73  | -3.44%  |
| 7           |                               | 150               | \$ 71.58   | \$ 66.51                        | \$ (5.07)                                 | -7.08%                                    | \$ 67.57                                       | \$ 139.16                                       | \$ 134.09  | -3.64%  |
| 8           |                               | 175               | \$ 76.52   | \$ 70.60                        | \$ (5.92)                                 | -7.73%                                    | \$ 78.83                                       | \$ 155.35                                       | \$ 149.44  | -3.81%  |
| 9           |                               | 200               | \$ 81.45   | \$ 74.69                        | \$ (6.76)                                 | -8.30%                                    | \$ 90.09                                       | \$ 171.55                                       | \$ 164.79  | -3.94%  |
| 10          |                               | 225               | \$ 86.39   | \$ 78.78                        | \$ (7.61)                                 | -8.80%                                    | \$ 101.36                                      | \$ 187.74                                       | \$ 180.14  | -4.05%  |
| 11          |                               | 250               | \$ 91.32   | \$ 82.87                        | \$ (8.45)                                 | -9.25%                                    | \$ 112.62                                      | \$ 203.94                                       | \$ 195.49  | -4.14%  |
| 12          |                               | 275               | \$ 96.26   | \$ 86.96                        | \$ (9.30)                                 | -9.66%                                    | \$ 123.88                                      | \$ 220.14                                       | \$ 210.84  | -4.22%  |
| 13          |                               | 300               | \$ 101.19  | \$ 91.05                        | \$ (10.14)                                | -10.02%                                   | \$ 135.14                                      | \$ 236.33                                       | \$ 226.19  | -4.29%  |
| 14          |                               | 350               | \$ 111.06  | \$ 99.23                        | \$ (11.83)                                | -10.65%                                   | \$ 157.67                                      | \$ 268.72                                       | \$ 256.89  | -4.40%  |
| 15          |                               | 400               | \$ 120.93  | \$ 107.41                       | \$ (13.52)                                | -11.18%                                   | \$ 180.19                                      | \$ 301.12                                       | \$ 287.60  | -4.49%  |
| 16          |                               | 450               | \$ 130.80  | \$ 115.58                       | \$ (15.21)                                | -11.63%                                   | \$ 202.71                                      | \$ 333.51                                       | \$ 318.30  | -4.56%  |
| 17          |                               | 500               | \$ 140.66  | \$ 123.76                       | \$ (16.90)                                | -12.01%                                   | \$ 225.24                                      | \$ 365.90                                       | \$ 349.00  | -4.62%  |
| 18          |                               | 600               | \$ 160.40  | \$ 140.12                       | \$ (20.28)                                | -12.64%                                   | \$ 270.28                                      | \$ 430.69                                       | \$ 410.40  | -4.71%  |
| 19          |                               | 700               | \$ 180.14  | \$ 156.48                       | \$ (23.66)                                | -13.13%                                   | \$ 315.33                                      | \$ 495.47                                       | \$ 471.81  | -4.78%  |
| 20          |                               | 800               | \$ 199.87  | \$ 172.83                       | \$ (27.04)                                | -13.53%                                   | \$ 360.38                                      | \$ 560.25                                       | \$ 533.21  | -4.83%  |
| 21          |                               | 900               | \$ 219.61  | \$ 189.19                       | \$ (30.42)                                | -13.85%                                   | \$ 405.43                                      | \$ 625.04                                       | \$ 594.62  | -4.87%  |
| 22          |                               | 1,000             | \$ 239.35  | \$ 205.55                       | \$ (33.80)                                | -14.12%                                   | \$ 450.47                                      | \$ 689.82                                       | \$ 656.02  | -4.90%  |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.42923 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL DEFAULT SALES SERVICE - NON-FEDERAL - RATE 320, GROUP 3 METERS

ATTACHMENT 3  
PAGE 6 OF 25

| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |  |             |             |                           |                   |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--|-------------|-------------|---------------------------|-------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2]<br>\$ 0.42923 | TOTAL       |             | TOTAL<br>PROPOSED<br>BILL |                   |
|             |                               |                   |  |                  |                    |                     |  | (B)         | (C)         |                           |                   |
|             |                               |                   | (A)  | (B)              | (C)                | (D = C - B)         | (E = D / B)                            | (F)         | (G = B + F) | (H = C + F)               | (I = (H - G) / G) |
|             |                               |                   | (CCF)  | (\\$)            | (\\$)              | (\\$)               | (%)                                    | (\\$)       | (\\$)       | (\\$)                     | (%)               |
| 1           | 320-NF                        | 0                 | \$ 83.96   | \$ 83.96         | \$ -               | 0.00%               | \$ -                                   | \$ 83.96    | \$ 83.96    | \$ 83.96                  | 0.00%             |
| 2           | GENERAL SERVICE - NON-FEDERAL | 50                | \$ 93.83   | \$ 92.14         | \$ (1.69)          | -1.80%              | \$ 22.52                               | \$ 116.35   | \$ 114.66   | \$ 114.66                 | -1.45%            |
| 3           | DEFAULT SALES SERVICE         | 100               | \$ 103.70  | \$ 100.32        | \$ (3.38)          | -3.26%              | \$ 45.05                               | \$ 148.74   | \$ 145.36   | \$ 145.36                 | -2.27%            |
| 4           | GROUP 3 METERS                | 150               | \$ 113.56  | \$ 108.49        | \$ (5.07)          | -4.46%              | \$ 67.57                               | \$ 181.14   | \$ 176.07   | \$ 176.07                 | -2.80%            |
| 5           |                               | 200               | \$ 123.43  | \$ 116.67        | \$ (6.76)          | -5.48%              | \$ 90.09                               | \$ 213.53   | \$ 206.77   | \$ 206.77                 | -3.17%            |
| 6           |                               | 250               | \$ 133.30  | \$ 124.85        | \$ (8.45)          | -6.34%              | \$ 112.62                              | \$ 245.92   | \$ 237.47   | \$ 237.47                 | -3.44%            |
| 7           |                               | 300               | \$ 143.17  | \$ 133.03        | \$ (10.14)         | -7.08%              | \$ 135.14                              | \$ 278.31   | \$ 268.17   | \$ 268.17                 | -3.64%            |
| 8           |                               | 350               | \$ 153.04  | \$ 141.21        | \$ (11.83)         | -7.73%              | \$ 157.67                              | \$ 310.70   | \$ 298.87   | \$ 298.87                 | -3.81%            |
| 9           |                               | 400               | \$ 162.91  | \$ 149.39        | \$ (13.52)         | -8.30%              | \$ 180.19                              | \$ 343.10   | \$ 329.58   | \$ 329.58                 | -3.94%            |
| 10          |                               | 450               | \$ 172.78  | \$ 157.56        | \$ (15.21)         | -8.80%              | \$ 202.71                              | \$ 375.49   | \$ 360.28   | \$ 360.28                 | -4.05%            |
| 11          |                               | 500               | \$ 182.64  | \$ 165.74        | \$ (16.90)         | -9.25%              | \$ 225.24                              | \$ 407.88   | \$ 390.98   | \$ 390.98                 | -4.14%            |
| 12          |                               | 600               | \$ 202.38  | \$ 182.10        | \$ (20.28)         | -10.02%             | \$ 270.28                              | \$ 472.66   | \$ 452.38   | \$ 452.38                 | -4.29%            |
| 13          |                               | 700               | \$ 222.12  | \$ 198.46        | \$ (23.66)         | -10.65%             | \$ 315.33                              | \$ 537.45   | \$ 513.79   | \$ 513.79                 | -4.40%            |
| 14          |                               | 800               | \$ 241.85  | \$ 214.81        | \$ (27.04)         | -11.18%             | \$ 360.38                              | \$ 602.23   | \$ 575.19   | \$ 575.19                 | -4.49%            |
| 15          |                               | 900               | \$ 261.59  | \$ 231.17        | \$ (30.42)         | -11.63%             | \$ 405.43                              | \$ 667.02   | \$ 636.60   | \$ 636.60                 | -4.56%            |
| 16          |                               | 1,000             | \$ 281.33  | \$ 247.53        | \$ (33.80)         | -12.01%             | \$ 450.47                              | \$ 731.80   | \$ 698.00   | \$ 698.00                 | -4.62%            |
| 17          |                               | 2,000             | \$ 471.18  | \$ 403.58        | \$ (67.60)         | -14.35%             | \$ 900.95                              | \$ 1,372.13 | \$ 1,304.53 | \$ 1,304.53               | -4.93%            |
| 18          |                               | 3,000             | \$ 661.03  | \$ 559.63        | \$ (101.40)        | -15.34%             | \$ 1,351.42                            | \$ 2,012.46 | \$ 1,911.05 | \$ 1,911.05               | -5.04%            |
| 19          |                               | 4,000             | \$ 850.89  | \$ 715.68        | \$ (135.20)        | -15.89%             | \$ 1,801.90                            | \$ 2,652.79 | \$ 2,517.58 | \$ 2,517.58               | -5.10%            |
| 20          |                               | 5,000             | \$ 1,040.74  | \$ 871.74        | \$ (169.01)        | -16.24%             | \$ 2,252.37                            | \$ 3,293.11 | \$ 3,124.11 | \$ 3,124.11               | -5.13%            |
| 21          |                               | 6,000             | \$ 1,230.59  | \$ 1,027.79      | \$ (202.81)        | -16.48%             | \$ 2,702.85                            | \$ 3,933.44 | \$ 3,730.63 | \$ 3,730.63               | -5.16%            |
| 22          |                               | 7,000             | \$ 1,420.45  | \$ 1,183.84      | \$ (236.61)        | -16.66%             | \$ 3,153.32                            | \$ 4,573.77 | \$ 4,337.16 | \$ 4,337.16               | -5.17%            |
| 23          |                               | 8,000             | \$ 1,610.30  | \$ 1,339.89      | \$ (270.41)        | -16.79%             | \$ 3,603.79                            | \$ 5,214.10 | \$ 4,943.69 | \$ 4,943.69               | -5.19%            |
| 24          |                               | 9,000             | \$ 1,800.16  | \$ 1,495.95      | \$ (304.21)        | -16.90%             | \$ 4,054.27                            | \$ 5,854.42 | \$ 5,550.21 | \$ 5,550.21               | -5.20%            |
| 25          |                               | 10,000            | \$ 1,990.01  | \$ 1,652.00      | \$ (338.01)        | -16.99%             | \$ 4,504.74                            | \$ 6,494.75 | \$ 6,156.74 | \$ 6,156.74               | -5.20%            |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.42923 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL DEFAULT SALES SERVICE - FEDERAL - RATE 320, GROUP 1 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE              | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |             |             |                     |                    |             |                 |                  |                          |
|-------------|---------------------------|-------------------|--|-------------|-------------|---------------------|--------------------|-------------|-----------------|------------------|--------------------------|
|             |                           |                   | (A)<br>(CCF)                                       | (B)<br>(\$) | (C)<br>(\$) | (D = C - B)<br>(\$) | (E = D / B)<br>(%) | (F)<br>(\$) | TOTAL           | TOTAL            | (I = (H - G) / G)<br>(%) |
|             |                           |                   |  |             |             |                     |                    |             | CURRENT<br>BILL | PROPOSED<br>BILL |                          |
| 1           | 320-F                     | 0                 | \$ 29.25   | \$ 29.25    | \$ -        | \$ -                | 0.00%              | \$ -        | \$ 29.25        | \$ 29.25         | 0.00%                    |
| 2           | GENERAL SERVICE - FEDERAL | 25                | \$ 31.65   | \$ 30.84    | \$ (0.81)   | \$ (0.81)           | -2.54%             | \$ 10.73    | \$ 42.38        | \$ 41.57         | -1.90%                   |
| 3           | DEFAULT SALES SERVICE     | 50                | \$ 34.05   | \$ 32.44    | \$ (1.61)   | \$ (1.61)           | -4.73%             | \$ 21.46    | \$ 55.51        | \$ 53.90         | -2.90%                   |
| 4           | GROUP 1 METERS            | 75                | \$ 36.44   | \$ 34.03    | \$ (2.42)   | \$ (2.42)           | -6.63%             | \$ 32.19    | \$ 68.64        | \$ 66.22         | -3.52%                   |
| 5           |                           | 100               | \$ 38.84   | \$ 35.62    | \$ (3.22)   | \$ (3.22)           | -8.29%             | \$ 42.92    | \$ 81.76        | \$ 78.54         | -3.94%                   |
| 6           |                           | 125               | \$ 41.24   | \$ 37.21    | \$ (4.03)   | \$ (4.03)           | -9.76%             | \$ 53.65    | \$ 94.89        | \$ 90.87         | -4.24%                   |
| 7           |                           | 150               | \$ 43.64   | \$ 38.81    | \$ (4.83)   | \$ (4.83)           | -11.07%            | \$ 64.38    | \$ 108.02       | \$ 103.19        | -4.47%                   |
| 8           |                           | 175               | \$ 46.03   | \$ 40.40    | \$ (5.64)   | \$ (5.64)           | -12.24%            | \$ 75.12    | \$ 121.15       | \$ 115.51        | -4.65%                   |
| 9           |                           | 200               | \$ 48.43   | \$ 41.99    | \$ (6.44)   | \$ (6.44)           | -13.30%            | \$ 85.85    | \$ 134.28       | \$ 127.84        | -4.80%                   |
| 10          |                           | 225               | \$ 50.83   | \$ 43.58    | \$ (7.25)   | \$ (7.25)           | -14.26%            | \$ 96.58    | \$ 147.41       | \$ 140.16        | -4.92%                   |
| 11          |                           | 250               | \$ 53.23   | \$ 45.18    | \$ (8.05)   | \$ (8.05)           | -15.13%            | \$ 107.31   | \$ 160.54       | \$ 152.48        | -5.02%                   |
| 12          |                           | 275               | \$ 55.63   | \$ 46.77    | \$ (8.86)   | \$ (8.86)           | -15.92%            | \$ 118.04   | \$ 173.66       | \$ 164.81        | -5.10%                   |
| 13          |                           | 300               | \$ 58.02   | \$ 48.36    | \$ (9.66)   | \$ (9.66)           | -16.65%            | \$ 128.77   | \$ 186.79       | \$ 177.13        | -5.17%                   |
| 14          |                           | 325               | \$ 60.42   | \$ 49.95    | \$ (10.47)  | \$ (10.47)          | -17.32%            | \$ 139.50   | \$ 199.92       | \$ 189.45        | -5.24%                   |
| 15          |                           | 350               | \$ 62.82   | \$ 51.55    | \$ (11.27)  | \$ (11.27)          | -17.94%            | \$ 150.23   | \$ 213.05       | \$ 201.78        | -5.29%                   |
| 16          |                           | 375               | \$ 65.22   | \$ 53.14    | \$ (12.08)  | \$ (12.08)          | -18.52%            | \$ 160.96   | \$ 226.18       | \$ 214.10        | -5.34%                   |
| 17          |                           | 400               | \$ 67.61   | \$ 54.73    | \$ (12.88)  | \$ (12.88)          | -19.05%            | \$ 171.69   | \$ 239.31       | \$ 226.42        | -5.38%                   |
| 18          |                           | 425               | \$ 70.01   | \$ 56.32    | \$ (13.69)  | \$ (13.69)          | -19.55%            | \$ 182.42   | \$ 252.43       | \$ 238.75        | -5.42%                   |
| 19          |                           | 450               | \$ 72.41   | \$ 57.92    | \$ (14.49)  | \$ (14.49)          | -20.02%            | \$ 193.15   | \$ 265.56       | \$ 251.07        | -5.46%                   |
| 20          |                           | 475               | \$ 74.81   | \$ 59.51    | \$ (15.30)  | \$ (15.30)          | -20.45%            | \$ 203.88   | \$ 278.69       | \$ 263.39        | -5.49%                   |
| 21          |                           | 500               | \$ 77.21   | \$ 61.10    | \$ (16.10)  | \$ (16.10)          | -20.86%            | \$ 214.62   | \$ 291.82       | \$ 275.72        | -5.52%                   |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.42923 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL DEFAULT SALES SERVICE - FEDERAL - RATE 320, GROUP 2 METERS

ATTACHMENT 3  
PAGE 8 OF 25

| LINE<br>NO. | RATE<br>CODE              | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |  |                 |                     |                     |                          |
|-------------|---------------------------|-------------------|--|------------------|--------------------|---------------------|--|-----------------|---------------------|---------------------|--------------------------|
|             |                           |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2]<br>\$ 0.42923 | TOTAL           |                     | TOTAL               |                          |
|             |                           |                   |  |                  |                    |                     |  | CURRENT<br>BILL | PROPOSED<br>BILL    | PERCENT<br>INCREASE |                          |
|             |                           |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)                     | (F)<br>(\$)     | (G = B + F)<br>(\$) | (H = C + F)<br>(\$) | (I = (H - G) / G)<br>(%) |
| 1           | 320-F                     | 0                 | \$ 40.00   | \$ 40.00         | \$ -               | 0.00%               | \$ -                                   | \$ 40.00        | \$ 40.00            | \$ 40.00            | 0.00%                    |
| 2           | GENERAL SERVICE - FEDERAL | 25                | \$ 44.30   | \$ 43.50         | \$ (0.81)          | -1.82%              | \$ 10.73                               | \$ 55.03        | \$ 54.23            | \$ 54.23            | -1.46%                   |
| 3           | DEFAULT SALES SERVICE     | 50                | \$ 48.61   | \$ 47.00         | \$ (1.61)          | -3.31%              | \$ 21.46                               | \$ 70.07        | \$ 68.46            | \$ 68.46            | -2.30%                   |
| 4           | GROUP 2 METERS            | 75                | \$ 52.91   | \$ 50.49         | \$ (2.42)          | -4.57%              | \$ 32.19                               | \$ 85.10        | \$ 82.69            | \$ 82.69            | -2.84%                   |
| 5           |                           | 100               | \$ 57.21   | \$ 53.99         | \$ (3.22)          | -5.63%              | \$ 42.92                               | \$ 100.14       | \$ 96.92            | \$ 96.92            | -3.22%                   |
| 6           |                           | 125               | \$ 61.52   | \$ 57.49         | \$ (4.03)          | -6.54%              | \$ 53.65                               | \$ 115.17       | \$ 111.14           | \$ 111.14           | -3.50%                   |
| 7           |                           | 150               | \$ 65.82   | \$ 60.99         | \$ (4.83)          | -7.34%              | \$ 64.38                               | \$ 130.20       | \$ 125.37           | \$ 125.37           | -3.71%                   |
| 8           |                           | 175               | \$ 70.12   | \$ 64.49         | \$ (5.64)          | -8.04%              | \$ 75.12                               | \$ 145.24       | \$ 139.60           | \$ 139.60           | -3.88%                   |
| 9           |                           | 200               | \$ 74.43   | \$ 67.98         | \$ (6.44)          | -8.65%              | \$ 85.85                               | \$ 160.27       | \$ 153.83           | \$ 153.83           | -4.02%                   |
| 10          |                           | 225               | \$ 78.73   | \$ 71.48         | \$ (7.25)          | -9.20%              | \$ 96.58                               | \$ 175.31       | \$ 168.06           | \$ 168.06           | -4.13%                   |
| 11          |                           | 250               | \$ 83.03   | \$ 74.98         | \$ (8.05)          | -9.70%              | \$ 107.31                              | \$ 190.34       | \$ 182.29           | \$ 182.29           | -4.23%                   |
| 12          |                           | 275               | \$ 87.34   | \$ 78.48         | \$ (8.86)          | -10.14%             | \$ 118.04                              | \$ 205.37       | \$ 196.52           | \$ 196.52           | -4.31%                   |
| 13          |                           | 300               | \$ 91.64   | \$ 81.98         | \$ (9.66)          | -10.54%             | \$ 128.77                              | \$ 220.41       | \$ 210.75           | \$ 210.75           | -4.38%                   |
| 14          |                           | 350               | \$ 100.25  | \$ 88.97         | \$ (11.27)         | -11.24%             | \$ 150.23                              | \$ 250.48       | \$ 239.20           | \$ 239.20           | -4.50%                   |
| 15          |                           | 400               | \$ 108.85  | \$ 95.97         | \$ (12.88)         | -11.84%             | \$ 171.69                              | \$ 280.54       | \$ 267.66           | \$ 267.66           | -4.59%                   |
| 16          |                           | 450               | \$ 117.46  | \$ 102.97        | \$ (14.49)         | -12.34%             | \$ 193.15                              | \$ 310.61       | \$ 296.12           | \$ 296.12           | -4.67%                   |
| 17          |                           | 500               | \$ 126.07  | \$ 109.96        | \$ (16.10)         | -12.77%             | \$ 214.62                              | \$ 340.68       | \$ 324.58           | \$ 324.58           | -4.73%                   |
| 18          |                           | 600               | \$ 143.28  | \$ 123.95        | \$ (19.32)         | -13.49%             | \$ 257.54                              | \$ 400.82       | \$ 381.49           | \$ 381.49           | -4.82%                   |
| 19          |                           | 700               | \$ 160.49  | \$ 137.95        | \$ (22.54)         | -14.05%             | \$ 300.46                              | \$ 460.95       | \$ 438.41           | \$ 438.41           | -4.89%                   |
| 20          |                           | 800               | \$ 177.70  | \$ 151.94        | \$ (25.77)         | -14.50%             | \$ 343.38                              | \$ 521.09       | \$ 495.32           | \$ 495.32           | -4.94%                   |
| 21          |                           | 900               | \$ 194.92  | \$ 165.93        | \$ (28.99)         | -14.87%             | \$ 386.31                              | \$ 581.22       | \$ 552.24           | \$ 552.24           | -4.99%                   |
| 22          |                           | 1,000             | \$ 212.13  | \$ 179.92        | \$ (32.21)         | -15.18%             | \$ 429.23                              | \$ 641.36       | \$ 609.15           | \$ 609.15           | -5.02%                   |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.42923 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL DEFAULT SALES SERVICE - FEDERAL - RATE 320, GROUP 3 METERS

ATTACHMENT 3  
PAGE 9 OF 25

| LINE<br>NO. | RATE<br>CODE              | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |             |             |                     |                    |             |                 |                  |                          |
|-------------|---------------------------|-------------------|--|-------------|-------------|---------------------|--------------------|-------------|-----------------|------------------|--------------------------|
|             |                           |                   | (A)<br>(CCF)                                       | (B)<br>(\$) | (C)<br>(\$) | (D = C - B)<br>(\$) | (E = D / B)<br>(%) | (F)<br>(\$) | TOTAL           | TOTAL            | (I = (H - G) / G)<br>(%) |
|             |                           |                   |  |             |             |                     |                    |             | CURRENT<br>BILL | PROPOSED<br>BILL |                          |
| 1           | 320-F                     | 0                 | \$ 80.00   | \$ 80.00    | \$ -        | \$ -                | 0.00%              | \$ -        | \$ 80.00        | \$ 80.00         | 0.00%                    |
| 2           | GENERAL SERVICE - FEDERAL | 50                | \$ 88.61   | \$ 87.00    | \$ (1.61)   | \$ (1.61)           | -1.82%             | \$ 21.46    | \$ 110.07       | \$ 108.46        | -1.46%                   |
| 3           | DEFAULT SALES SERVICE     | 100               | \$ 97.21   | \$ 93.99    | \$ (3.22)   | \$ (3.22)           | -3.31%             | \$ 42.92    | \$ 140.14       | \$ 136.92        | -2.30%                   |
| 4           | GROUP 3 METERS            | 150               | \$ 105.82  | \$ 100.99   | \$ (4.83)   | \$ (4.83)           | -4.57%             | \$ 64.38    | \$ 170.20       | \$ 165.37        | -2.84%                   |
| 5           |                           | 200               | \$ 114.43  | \$ 107.98   | \$ (6.44)   | \$ (6.44)           | -5.63%             | \$ 85.85    | \$ 200.27       | \$ 193.83        | -3.22%                   |
| 6           |                           | 250               | \$ 123.03  | \$ 114.98   | \$ (8.05)   | \$ (8.05)           | -6.54%             | \$ 107.31   | \$ 230.34       | \$ 222.29        | -3.50%                   |
| 7           |                           | 300               | \$ 131.64  | \$ 121.98   | \$ (9.66)   | \$ (9.66)           | -7.34%             | \$ 128.77   | \$ 260.41       | \$ 250.75        | -3.71%                   |
| 8           |                           | 350               | \$ 140.25  | \$ 128.97   | \$ (11.27)  | \$ (11.27)          | -8.04%             | \$ 150.23   | \$ 290.48       | \$ 279.20        | -3.88%                   |
| 9           |                           | 400               | \$ 148.85  | \$ 135.97   | \$ (12.88)  | \$ (12.88)          | -8.65%             | \$ 171.69   | \$ 320.54       | \$ 307.66        | -4.02%                   |
| 10          |                           | 450               | \$ 157.46  | \$ 142.97   | \$ (14.49)  | \$ (14.49)          | -9.20%             | \$ 193.15   | \$ 350.61       | \$ 336.12        | -4.13%                   |
| 11          |                           | 500               | \$ 166.07  | \$ 149.96   | \$ (16.10)  | \$ (16.10)          | -9.70%             | \$ 214.62   | \$ 380.68       | \$ 364.58        | -4.23%                   |
| 12          |                           | 600               | \$ 183.28  | \$ 163.95   | \$ (19.32)  | \$ (19.32)          | -10.54%            | \$ 257.54   | \$ 440.82       | \$ 421.49        | -4.38%                   |
| 13          |                           | 700               | \$ 200.49  | \$ 177.95   | \$ (22.54)  | \$ (22.54)          | -11.24%            | \$ 300.46   | \$ 500.95       | \$ 478.41        | -4.50%                   |
| 14          |                           | 800               | \$ 217.70  | \$ 191.94   | \$ (25.77)  | \$ (25.77)          | -11.84%            | \$ 343.38   | \$ 561.09       | \$ 535.32        | -4.59%                   |
| 15          |                           | 900               | \$ 234.92  | \$ 205.93   | \$ (28.99)  | \$ (28.99)          | -12.34%            | \$ 386.31   | \$ 621.22       | \$ 592.24        | -4.67%                   |
| 16          |                           | 1,000             | \$ 252.13  | \$ 219.92   | \$ (32.21)  | \$ (32.21)          | -12.77%            | \$ 429.23   | \$ 681.36       | \$ 649.15        | -4.73%                   |
| 17          |                           | 2,000             | \$ 424.26  | \$ 359.85   | \$ (64.41)  | \$ (64.41)          | -15.18%            | \$ 858.46   | \$ 1,282.72     | \$ 1,218.31      | -5.02%                   |
| 18          |                           | 3,000             | \$ 596.39  | \$ 499.77   | \$ (96.62)  | \$ (96.62)          | -16.20%            | \$ 1,287.69 | \$ 1,884.08     | \$ 1,787.46      | -5.13%                   |
| 19          |                           | 4,000             | \$ 768.52  | \$ 639.69   | \$ (128.83) | \$ (128.83)         | -16.76%            | \$ 1,716.92 | \$ 2,485.44     | \$ 2,356.61      | -5.18%                   |
| 20          |                           | 5,000             | \$ 940.65  | \$ 779.61   | \$ (161.04) | \$ (161.04)         | -17.12%            | \$ 2,146.15 | \$ 3,086.80     | \$ 2,925.76      | -5.22%                   |
| 21          |                           | 6,000             | \$ 1,112.78  | \$ 919.54   | \$ (193.24) | \$ (193.24)         | -17.37%            | \$ 2,575.38 | \$ 3,688.16     | \$ 3,494.92      | -5.24%                   |
| 22          |                           | 7,000             | \$ 1,284.91  | \$ 1,059.46 | \$ (225.45) | \$ (225.45)         | -17.55%            | \$ 3,004.61 | \$ 4,289.52     | \$ 4,064.07      | -5.26%                   |
| 23          |                           | 8,000             | \$ 1,457.04  | \$ 1,199.38 | \$ (257.66) | \$ (257.66)         | -17.68%            | \$ 3,433.84 | \$ 4,890.88     | \$ 4,633.22      | -5.27%                   |
| 24          |                           | 9,000             | \$ 1,629.17  | \$ 1,339.31 | \$ (289.86) | \$ (289.86)         | -17.79%            | \$ 3,863.07 | \$ 5,492.24     | \$ 5,202.38      | -5.28%                   |
| 25          |                           | 10,000            | \$ 1,801.30  | \$ 1,479.23 | \$ (322.07) | \$ (322.07)         | -17.88%            | \$ 4,292.30 | \$ 6,093.60     | \$ 5,771.53      | -5.29%                   |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.42923 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL STANDARD CHOICE OFFER SERVICE - NON-FEDERAL - RATE 321, GROUP 1 METERS

ATTACHMENT 3  
PAGE 10 OF 25

| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 321-NF                        | 0                 | \$ 30.70   | \$ 30.70         | \$ -               | 0.00%               | \$ -                     | \$ 30.70                 | \$ 30.70                  | 0.00%               |
| 2           | GENERAL SERVICE - NON-FEDERAL | 25                | \$ 33.63   | \$ 32.79         | \$ (0.85)          | -2.51%              | \$ -                     | \$ 33.63                 | \$ 32.79                  | -2.51%              |
| 3           | STANDARD CHOICE OFFER SERVICE | 50                | \$ 36.57   | \$ 34.88         | \$ (1.69)          | -4.62%              | \$ -                     | \$ 36.57                 | \$ 34.88                  | -4.62%              |
| 4           | GROUP 1 METERS                | 75                | \$ 39.50   | \$ 36.97         | \$ (2.54)          | -6.42%              | \$ -                     | \$ 39.50                 | \$ 36.97                  | -6.42%              |
| 5           |                               | 100               | \$ 42.44   | \$ 39.06         | \$ (3.38)          | -7.97%              | \$ -                     | \$ 42.44                 | \$ 39.06                  | -7.97%              |
| 6           |                               | 125               | \$ 45.37   | \$ 41.14         | \$ (4.23)          | -9.31%              | \$ -                     | \$ 45.37                 | \$ 41.14                  | -9.31%              |
| 7           |                               | 150               | \$ 48.30   | \$ 43.23         | \$ (5.07)          | -10.50%             | \$ -                     | \$ 48.30                 | \$ 43.23                  | -10.50%             |
| 8           |                               | 175               | \$ 51.24   | \$ 45.32         | \$ (5.92)          | -11.54%             | \$ -                     | \$ 51.24                 | \$ 45.32                  | -11.54%             |
| 9           |                               | 200               | \$ 54.17   | \$ 47.41         | \$ (6.76)          | -12.48%             | \$ -                     | \$ 54.17                 | \$ 47.41                  | -12.48%             |
| 10          |                               | 225               | \$ 57.11   | \$ 49.50         | \$ (7.61)          | -13.32%             | \$ -                     | \$ 57.11                 | \$ 49.50                  | -13.32%             |
| 11          |                               | 250               | \$ 60.04   | \$ 51.59         | \$ (8.45)          | -14.07%             | \$ -                     | \$ 60.04                 | \$ 51.59                  | -14.07%             |
| 12          |                               | 275               | \$ 62.98   | \$ 53.68         | \$ (9.30)          | -14.76%             | \$ -                     | \$ 62.98                 | \$ 53.68                  | -14.76%             |
| 13          |                               | 300               | \$ 65.91   | \$ 55.77         | \$ (10.14)         | -15.39%             | \$ -                     | \$ 65.91                 | \$ 55.77                  | -15.39%             |
| 14          |                               | 325               | \$ 68.84   | \$ 57.86         | \$ (10.99)         | -15.96%             | \$ -                     | \$ 68.84                 | \$ 57.86                  | -15.96%             |
| 15          |                               | 350               | \$ 71.78   | \$ 59.95         | \$ (11.83)         | -16.48%             | \$ -                     | \$ 71.78                 | \$ 59.95                  | -16.48%             |
| 16          |                               | 375               | \$ 74.71   | \$ 62.04         | \$ (12.68)         | -16.97%             | \$ -                     | \$ 74.71                 | \$ 62.04                  | -16.97%             |
| 17          |                               | 400               | \$ 77.65   | \$ 64.13         | \$ (13.52)         | -17.41%             | \$ -                     | \$ 77.65                 | \$ 64.13                  | -17.41%             |
| 18          |                               | 425               | \$ 80.58   | \$ 66.22         | \$ (14.37)         | -17.83%             | \$ -                     | \$ 80.58                 | \$ 66.22                  | -17.83%             |
| 19          |                               | 450               | \$ 83.52   | \$ 68.31         | \$ (15.21)         | -18.21%             | \$ -                     | \$ 83.52                 | \$ 68.31                  | -18.21%             |
| 20          |                               | 475               | \$ 86.45   | \$ 70.40         | \$ (16.06)         | -18.57%             | \$ -                     | \$ 86.45                 | \$ 70.40                  | -18.57%             |
| 21          |                               | 500               | \$ 89.39   | \$ 72.48         | \$ (16.90)         | -18.91%             | \$ -                     | \$ 89.39                 | \$ 72.48                  | -18.91%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL STANDARD CHOICE OFFER SERVICE - NON-FEDERAL - RATE 321, GROUP 2 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 321-NF                        | 0                 | \$ 41.98   | \$ 41.98         | \$ -               | 0.00%               | \$ -                     | \$ 41.98                 | \$ 41.98                  | 0.00%               |
| 2           | GENERAL SERVICE - NON-FEDERAL | 25                | \$ 46.91   | \$ 46.07         | \$ (0.85)          | -1.80%              | \$ -                     | \$ 46.91                 | \$ 46.07                  | -1.80%              |
| 3           | STANDARD CHOICE OFFER SERVICE | 50                | \$ 51.85   | \$ 50.16         | \$ (1.69)          | -3.26%              | \$ -                     | \$ 51.85                 | \$ 50.16                  | -3.26%              |
| 4           | GROUP 2 METERS                | 75                | \$ 56.78   | \$ 54.25         | \$ (2.54)          | -4.46%              | \$ -                     | \$ 56.78                 | \$ 54.25                  | -4.46%              |
| 5           |                               | 100               | \$ 61.72   | \$ 58.34         | \$ (3.38)          | -5.48%              | \$ -                     | \$ 61.72                 | \$ 58.34                  | -5.48%              |
| 6           |                               | 125               | \$ 66.65   | \$ 62.43         | \$ (4.23)          | -6.34%              | \$ -                     | \$ 66.65                 | \$ 62.43                  | -6.34%              |
| 7           |                               | 150               | \$ 71.58   | \$ 66.51         | \$ (5.07)          | -7.08%              | \$ -                     | \$ 71.58                 | \$ 66.51                  | -7.08%              |
| 8           |                               | 175               | \$ 76.52   | \$ 70.60         | \$ (5.92)          | -7.73%              | \$ -                     | \$ 76.52                 | \$ 70.60                  | -7.73%              |
| 9           |                               | 200               | \$ 81.45   | \$ 74.69         | \$ (6.76)          | -8.30%              | \$ -                     | \$ 81.45                 | \$ 74.69                  | -8.30%              |
| 10          |                               | 225               | \$ 86.39   | \$ 78.78         | \$ (7.61)          | -8.80%              | \$ -                     | \$ 86.39                 | \$ 78.78                  | -8.80%              |
| 11          |                               | 250               | \$ 91.32   | \$ 82.87         | \$ (8.45)          | -9.25%              | \$ -                     | \$ 91.32                 | \$ 82.87                  | -9.25%              |
| 12          |                               | 275               | \$ 96.26   | \$ 86.96         | \$ (9.30)          | -9.66%              | \$ -                     | \$ 96.26                 | \$ 86.96                  | -9.66%              |
| 13          |                               | 300               | \$ 101.19  | \$ 91.05         | \$ (10.14)         | -10.02%             | \$ -                     | \$ 101.19                | \$ 91.05                  | -10.02%             |
| 14          |                               | 350               | \$ 111.06  | \$ 99.23         | \$ (11.83)         | -10.65%             | \$ -                     | \$ 111.06                | \$ 99.23                  | -10.65%             |
| 15          |                               | 400               | \$ 120.93  | \$ 107.41        | \$ (13.52)         | -11.18%             | \$ -                     | \$ 120.93                | \$ 107.41                 | -11.18%             |
| 16          |                               | 450               | \$ 130.80  | \$ 115.58        | \$ (15.21)         | -11.63%             | \$ -                     | \$ 130.80                | \$ 115.58                 | -11.63%             |
| 17          |                               | 500               | \$ 140.66  | \$ 123.76        | \$ (16.90)         | -12.01%             | \$ -                     | \$ 140.66                | \$ 123.76                 | -12.01%             |
| 18          |                               | 600               | \$ 160.40  | \$ 140.12        | \$ (20.28)         | -12.64%             | \$ -                     | \$ 160.40                | \$ 140.12                 | -12.64%             |
| 19          |                               | 700               | \$ 180.14  | \$ 156.48        | \$ (23.66)         | -13.13%             | \$ -                     | \$ 180.14                | \$ 156.48                 | -13.13%             |
| 20          |                               | 800               | \$ 199.87  | \$ 172.83        | \$ (27.04)         | -13.53%             | \$ -                     | \$ 199.87                | \$ 172.83                 | -13.53%             |
| 21          |                               | 900               | \$ 219.61  | \$ 189.19        | \$ (30.42)         | -13.85%             | \$ -                     | \$ 219.61                | \$ 189.19                 | -13.85%             |
| 22          |                               | 1,000             | \$ 239.35  | \$ 205.55        | \$ (33.80)         | -14.12%             | \$ -                     | \$ 239.35                | \$ 205.55                 | -14.12%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL STANDARD CHOICE OFFER SERVICE - NON-FEDERAL - RATE 321, GROUP 3 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 321-NF                        | 0                 | \$ 83.96   | \$ 83.96         | \$ -               | 0.00%               | \$ -                     | \$ 83.96                 | \$ 83.96                  | 0.00%               |
| 2           | GENERAL SERVICE - NON-FEDERAL | 50                | \$ 93.83   | \$ 92.14         | \$ (1.69)          | -1.80%              | \$ -                     | \$ 93.83                 | \$ 92.14                  | -1.80%              |
| 3           | STANDARD CHOICE OFFER SERVICE | 100               | \$ 103.70  | \$ 100.32        | \$ (3.38)          | -3.26%              | \$ -                     | \$ 103.70                | \$ 100.32                 | -3.26%              |
| 4           | GROUP 3 METERS                | 150               | \$ 113.56  | \$ 108.49        | \$ (5.07)          | -4.46%              | \$ -                     | \$ 113.56                | \$ 108.49                 | -4.46%              |
| 5           |                               | 200               | \$ 123.43  | \$ 116.67        | \$ (6.76)          | -5.48%              | \$ -                     | \$ 123.43                | \$ 116.67                 | -5.48%              |
| 6           |                               | 250               | \$ 133.30  | \$ 124.85        | \$ (8.45)          | -6.34%              | \$ -                     | \$ 133.30                | \$ 124.85                 | -6.34%              |
| 7           |                               | 300               | \$ 143.17  | \$ 133.03        | \$ (10.14)         | -7.08%              | \$ -                     | \$ 143.17                | \$ 133.03                 | -7.08%              |
| 8           |                               | 350               | \$ 153.04  | \$ 141.21        | \$ (11.83)         | -7.73%              | \$ -                     | \$ 153.04                | \$ 141.21                 | -7.73%              |
| 9           |                               | 400               | \$ 162.91  | \$ 149.39        | \$ (13.52)         | -8.30%              | \$ -                     | \$ 162.91                | \$ 149.39                 | -8.30%              |
| 10          |                               | 450               | \$ 172.78  | \$ 157.56        | \$ (15.21)         | -8.80%              | \$ -                     | \$ 172.78                | \$ 157.56                 | -8.80%              |
| 11          |                               | 500               | \$ 182.64  | \$ 165.74        | \$ (16.90)         | -9.25%              | \$ -                     | \$ 182.64                | \$ 165.74                 | -9.25%              |
| 12          |                               | 600               | \$ 202.38  | \$ 182.10        | \$ (20.28)         | -10.02%             | \$ -                     | \$ 202.38                | \$ 182.10                 | -10.02%             |
| 13          |                               | 700               | \$ 222.12  | \$ 198.46        | \$ (23.66)         | -10.65%             | \$ -                     | \$ 222.12                | \$ 198.46                 | -10.65%             |
| 14          |                               | 800               | \$ 241.85  | \$ 214.81        | \$ (27.04)         | -11.18%             | \$ -                     | \$ 241.85                | \$ 214.81                 | -11.18%             |
| 15          |                               | 900               | \$ 261.59  | \$ 231.17        | \$ (30.42)         | -11.63%             | \$ -                     | \$ 261.59                | \$ 231.17                 | -11.63%             |
| 16          |                               | 1,000             | \$ 281.33  | \$ 247.53        | \$ (33.80)         | -12.01%             | \$ -                     | \$ 281.33                | \$ 247.53                 | -12.01%             |
| 17          |                               | 2,000             | \$ 471.18  | \$ 403.58        | \$ (67.60)         | -14.35%             | \$ -                     | \$ 471.18                | \$ 403.58                 | -14.35%             |
| 18          |                               | 3,000             | \$ 661.03  | \$ 559.63        | \$ (101.40)        | -15.34%             | \$ -                     | \$ 661.03                | \$ 559.63                 | -15.34%             |
| 19          |                               | 4,000             | \$ 850.89  | \$ 715.68        | \$ (135.20)        | -15.89%             | \$ -                     | \$ 850.89                | \$ 715.68                 | -15.89%             |
| 20          |                               | 5,000             | \$ 1,040.74  | \$ 871.74        | \$ (169.01)        | -16.24%             | \$ -                     | \$ 1,040.74              | \$ 871.74                 | -16.24%             |
| 21          |                               | 6,000             | \$ 1,230.59  | \$ 1,027.79      | \$ (202.81)        | -16.48%             | \$ -                     | \$ 1,230.59              | \$ 1,027.79               | -16.48%             |
| 22          |                               | 7,000             | \$ 1,420.45  | \$ 1,183.84      | \$ (236.61)        | -16.66%             | \$ -                     | \$ 1,420.45              | \$ 1,183.84               | -16.66%             |
| 23          |                               | 8,000             | \$ 1,610.30  | \$ 1,339.89      | \$ (270.41)        | -16.79%             | \$ -                     | \$ 1,610.30              | \$ 1,339.89               | -16.79%             |
| 24          |                               | 9,000             | \$ 1,800.16  | \$ 1,495.95      | \$ (304.21)        | -16.90%             | \$ -                     | \$ 1,800.16              | \$ 1,495.95               | -16.90%             |
| 25          |                               | 10,000            | \$ 1,990.01  | \$ 1,652.00      | \$ (338.01)        | -16.99%             | \$ -                     | \$ 1,990.01              | \$ 1,652.00               | -16.99%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

## VECTREN ENERGY DELIVERY OF OHIO, INC.

CASE NO. 19-0029-GA-ATA

TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
 GENERAL STANDARD CHOICE OFFER SERVICE - FEDERAL - RATE 321, GROUP 1 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 321-F                         | 0                 | \$ 29.25   | \$ 29.25         | \$ -               | 0.00%               | \$ -                     | \$ 29.25                 | \$ 29.25                  | 0.00%               |
| 2           | GENERAL SERVICE - FEDERAL     | 25                | \$ 31.65   | \$ 30.84         | \$ (0.81)          | -2.54%              | \$ -                     | \$ 31.65                 | \$ 30.84                  | -2.54%              |
| 3           | STANDARD CHOICE OFFER SERVICE | 50                | \$ 34.05   | \$ 32.44         | \$ (1.61)          | -4.73%              | \$ -                     | \$ 34.05                 | \$ 32.44                  | -4.73%              |
| 4           | GROUP 1 METERS                | 75                | \$ 36.44   | \$ 34.03         | \$ (2.42)          | -6.63%              | \$ -                     | \$ 36.44                 | \$ 34.03                  | -6.63%              |
| 5           |                               | 100               | \$ 38.84   | \$ 35.62         | \$ (3.22)          | -8.29%              | \$ -                     | \$ 38.84                 | \$ 35.62                  | -8.29%              |
| 6           |                               | 125               | \$ 41.24   | \$ 37.21         | \$ (4.03)          | -9.76%              | \$ -                     | \$ 41.24                 | \$ 37.21                  | -9.76%              |
| 7           |                               | 150               | \$ 43.64   | \$ 38.81         | \$ (4.83)          | -11.07%             | \$ -                     | \$ 43.64                 | \$ 38.81                  | -11.07%             |
| 8           |                               | 175               | \$ 46.03   | \$ 40.40         | \$ (5.64)          | -12.24%             | \$ -                     | \$ 46.03                 | \$ 40.40                  | -12.24%             |
| 9           |                               | 200               | \$ 48.43   | \$ 41.99         | \$ (6.44)          | -13.30%             | \$ -                     | \$ 48.43                 | \$ 41.99                  | -13.30%             |
| 10          |                               | 225               | \$ 50.83   | \$ 43.58         | \$ (7.25)          | -14.26%             | \$ -                     | \$ 50.83                 | \$ 43.58                  | -14.26%             |
| 11          |                               | 250               | \$ 53.23   | \$ 45.18         | \$ (8.05)          | -15.13%             | \$ -                     | \$ 53.23                 | \$ 45.18                  | -15.13%             |
| 12          |                               | 275               | \$ 55.63   | \$ 46.77         | \$ (8.86)          | -15.92%             | \$ -                     | \$ 55.63                 | \$ 46.77                  | -15.92%             |
| 13          |                               | 300               | \$ 58.02   | \$ 48.36         | \$ (9.66)          | -16.65%             | \$ -                     | \$ 58.02                 | \$ 48.36                  | -16.65%             |
| 14          |                               | 325               | \$ 60.42   | \$ 49.95         | \$ (10.47)         | -17.32%             | \$ -                     | \$ 60.42                 | \$ 49.95                  | -17.32%             |
| 15          |                               | 350               | \$ 62.82   | \$ 51.55         | \$ (11.27)         | -17.94%             | \$ -                     | \$ 62.82                 | \$ 51.55                  | -17.94%             |
| 16          |                               | 375               | \$ 65.22   | \$ 53.14         | \$ (12.08)         | -18.52%             | \$ -                     | \$ 65.22                 | \$ 53.14                  | -18.52%             |
| 17          |                               | 400               | \$ 67.61   | \$ 54.73         | \$ (12.88)         | -19.05%             | \$ -                     | \$ 67.61                 | \$ 54.73                  | -19.05%             |
| 18          |                               | 425               | \$ 70.01   | \$ 56.32         | \$ (13.69)         | -19.55%             | \$ -                     | \$ 70.01                 | \$ 56.32                  | -19.55%             |
| 19          |                               | 450               | \$ 72.41   | \$ 57.92         | \$ (14.49)         | -20.02%             | \$ -                     | \$ 72.41                 | \$ 57.92                  | -20.02%             |
| 20          |                               | 475               | \$ 74.81   | \$ 59.51         | \$ (15.30)         | -20.45%             | \$ -                     | \$ 74.81                 | \$ 59.51                  | -20.45%             |
| 21          |                               | 500               | \$ 77.21   | \$ 61.10         | \$ (16.10)         | -20.86%             | \$ -                     | \$ 77.21                 | \$ 61.10                  | -20.86%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

## VECTREN ENERGY DELIVERY OF OHIO, INC.

CASE NO. 19-0029-GA-ATA

TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
 GENERAL STANDARD CHOICE OFFER SERVICE - FEDERAL - RATE 321, GROUP 2 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 321-F                         | 0                 | \$ 40.00   | \$ 40.00         | \$ -               | 0.00%               | \$ -                     | \$ 40.00                 | \$ 40.00                  | 0.00%               |
| 2           | GENERAL SERVICE - FEDERAL     | 25                | \$ 44.30   | \$ 43.50         | \$ (0.81)          | -1.82%              | \$ -                     | \$ 44.30                 | \$ 43.50                  | -1.82%              |
| 3           | STANDARD CHOICE OFFER SERVICE | 50                | \$ 48.61   | \$ 47.00         | \$ (1.61)          | -3.31%              | \$ -                     | \$ 48.61                 | \$ 47.00                  | -3.31%              |
| 4           | GROUP 2 METERS                | 75                | \$ 52.91   | \$ 50.49         | \$ (2.42)          | -4.57%              | \$ -                     | \$ 52.91                 | \$ 50.49                  | -4.57%              |
| 5           |                               | 100               | \$ 57.21   | \$ 53.99         | \$ (3.22)          | -5.63%              | \$ -                     | \$ 57.21                 | \$ 53.99                  | -5.63%              |
| 6           |                               | 125               | \$ 61.52   | \$ 57.49         | \$ (4.03)          | -6.54%              | \$ -                     | \$ 61.52                 | \$ 57.49                  | -6.54%              |
| 7           |                               | 150               | \$ 65.82   | \$ 60.99         | \$ (4.83)          | -7.34%              | \$ -                     | \$ 65.82                 | \$ 60.99                  | -7.34%              |
| 8           |                               | 175               | \$ 70.12   | \$ 64.49         | \$ (5.64)          | -8.04%              | \$ -                     | \$ 70.12                 | \$ 64.49                  | -8.04%              |
| 9           |                               | 200               | \$ 74.43   | \$ 67.98         | \$ (6.44)          | -8.65%              | \$ -                     | \$ 74.43                 | \$ 67.98                  | -8.65%              |
| 10          |                               | 225               | \$ 78.73   | \$ 71.48         | \$ (7.25)          | -9.20%              | \$ -                     | \$ 78.73                 | \$ 71.48                  | -9.20%              |
| 11          |                               | 250               | \$ 83.03   | \$ 74.98         | \$ (8.05)          | -9.70%              | \$ -                     | \$ 83.03                 | \$ 74.98                  | -9.70%              |
| 12          |                               | 275               | \$ 87.34   | \$ 78.48         | \$ (8.86)          | -10.14%             | \$ -                     | \$ 87.34                 | \$ 78.48                  | -10.14%             |
| 13          |                               | 300               | \$ 91.64   | \$ 81.98         | \$ (9.66)          | -10.54%             | \$ -                     | \$ 91.64                 | \$ 81.98                  | -10.54%             |
| 14          |                               | 350               | \$ 100.25  | \$ 88.97         | \$ (11.27)         | -11.24%             | \$ -                     | \$ 100.25                | \$ 88.97                  | -11.24%             |
| 15          |                               | 400               | \$ 108.85  | \$ 95.97         | \$ (12.88)         | -11.84%             | \$ -                     | \$ 108.85                | \$ 95.97                  | -11.84%             |
| 16          |                               | 450               | \$ 117.46  | \$ 102.97        | \$ (14.49)         | -12.34%             | \$ -                     | \$ 117.46                | \$ 102.97                 | -12.34%             |
| 17          |                               | 500               | \$ 126.07  | \$ 109.96        | \$ (16.10)         | -12.77%             | \$ -                     | \$ 126.07                | \$ 109.96                 | -12.77%             |
| 18          |                               | 600               | \$ 143.28  | \$ 123.95        | \$ (19.32)         | -13.49%             | \$ -                     | \$ 143.28                | \$ 123.95                 | -13.49%             |
| 19          |                               | 700               | \$ 160.49  | \$ 137.95        | \$ (22.54)         | -14.05%             | \$ -                     | \$ 160.49                | \$ 137.95                 | -14.05%             |
| 20          |                               | 800               | \$ 177.70  | \$ 151.94        | \$ (25.77)         | -14.50%             | \$ -                     | \$ 177.70                | \$ 151.94                 | -14.50%             |
| 21          |                               | 900               | \$ 194.92  | \$ 165.93        | \$ (28.99)         | -14.87%             | \$ -                     | \$ 194.92                | \$ 165.93                 | -14.87%             |
| 22          |                               | 1,000             | \$ 212.13  | \$ 179.92        | \$ (32.21)         | -15.18%             | \$ -                     | \$ 212.13                | \$ 179.92                 | -15.18%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

## VECTREN ENERGY DELIVERY OF OHIO, INC.

CASE NO. 19-0029-GA-ATA

TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
 GENERAL STANDARD CHOICE OFFER SERVICE - FEDERAL - RATE 321, GROUP 3 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 321-F                         | 0                 | \$ 80.00   | \$ 80.00         | \$ -               | 0.00%               | \$ -                     | \$ 80.00                 | \$ 80.00                  | 0.00%               |
| 2           | GENERAL SERVICE - FEDERAL     | 50                | \$ 88.61   | \$ 87.00         | \$ (1.61)          | -1.82%              | \$ -                     | \$ 88.61                 | \$ 87.00                  | -1.82%              |
| 3           | STANDARD CHOICE OFFER SERVICE | 100               | \$ 97.21   | \$ 93.99         | \$ (3.22)          | -3.31%              | \$ -                     | \$ 97.21                 | \$ 93.99                  | -3.31%              |
| 4           | GROUP 3 METERS                | 150               | \$ 105.82  | \$ 100.99        | \$ (4.83)          | -4.57%              | \$ -                     | \$ 105.82                | \$ 100.99                 | -4.57%              |
| 5           |                               | 200               | \$ 114.43  | \$ 107.98        | \$ (6.44)          | -5.63%              | \$ -                     | \$ 114.43                | \$ 107.98                 | -5.63%              |
| 6           |                               | 250               | \$ 123.03  | \$ 114.98        | \$ (8.05)          | -6.54%              | \$ -                     | \$ 123.03                | \$ 114.98                 | -6.54%              |
| 7           |                               | 300               | \$ 131.64  | \$ 121.98        | \$ (9.66)          | -7.34%              | \$ -                     | \$ 131.64                | \$ 121.98                 | -7.34%              |
| 8           |                               | 350               | \$ 140.25  | \$ 128.97        | \$ (11.27)         | -8.04%              | \$ -                     | \$ 140.25                | \$ 128.97                 | -8.04%              |
| 9           |                               | 400               | \$ 148.85  | \$ 135.97        | \$ (12.88)         | -8.65%              | \$ -                     | \$ 148.85                | \$ 135.97                 | -8.65%              |
| 10          |                               | 450               | \$ 157.46  | \$ 142.97        | \$ (14.49)         | -9.20%              | \$ -                     | \$ 157.46                | \$ 142.97                 | -9.20%              |
| 11          |                               | 500               | \$ 166.07  | \$ 149.96        | \$ (16.10)         | -9.70%              | \$ -                     | \$ 166.07                | \$ 149.96                 | -9.70%              |
| 12          |                               | 600               | \$ 183.28  | \$ 163.95        | \$ (19.32)         | -10.54%             | \$ -                     | \$ 183.28                | \$ 163.95                 | -10.54%             |
| 13          |                               | 700               | \$ 200.49  | \$ 177.95        | \$ (22.54)         | -11.24%             | \$ -                     | \$ 200.49                | \$ 177.95                 | -11.24%             |
| 14          |                               | 800               | \$ 217.70  | \$ 191.94        | \$ (25.77)         | -11.84%             | \$ -                     | \$ 217.70                | \$ 191.94                 | -11.84%             |
| 15          |                               | 900               | \$ 234.92  | \$ 205.93        | \$ (28.99)         | -12.34%             | \$ -                     | \$ 234.92                | \$ 205.93                 | -12.34%             |
| 16          |                               | 1,000             | \$ 252.13  | \$ 219.92        | \$ (32.21)         | -12.77%             | \$ -                     | \$ 252.13                | \$ 219.92                 | -12.77%             |
| 17          |                               | 2,000             | \$ 424.26  | \$ 359.85        | \$ (64.41)         | -15.18%             | \$ -                     | \$ 424.26                | \$ 359.85                 | -15.18%             |
| 18          |                               | 3,000             | \$ 596.39  | \$ 499.77        | \$ (96.62)         | -16.20%             | \$ -                     | \$ 596.39                | \$ 499.77                 | -16.20%             |
| 19          |                               | 4,000             | \$ 768.52  | \$ 639.69        | \$ (128.83)        | -16.76%             | \$ -                     | \$ 768.52                | \$ 639.69                 | -16.76%             |
| 20          |                               | 5,000             | \$ 940.65  | \$ 779.61        | \$ (161.04)        | -17.12%             | \$ -                     | \$ 940.65                | \$ 779.61                 | -17.12%             |
| 21          |                               | 6,000             | \$ 1,112.78  | \$ 919.54        | \$ (193.24)        | -17.37%             | \$ -                     | \$ 1,112.78              | \$ 919.54                 | -17.37%             |
| 22          |                               | 7,000             | \$ 1,284.91  | \$ 1,059.46      | \$ (225.45)        | -17.55%             | \$ -                     | \$ 1,284.91              | \$ 1,059.46               | -17.55%             |
| 23          |                               | 8,000             | \$ 1,457.04  | \$ 1,199.38      | \$ (257.66)        | -17.68%             | \$ -                     | \$ 1,457.04              | \$ 1,199.38               | -17.68%             |
| 24          |                               | 9,000             | \$ 1,629.17  | \$ 1,339.31      | \$ (289.86)        | -17.79%             | \$ -                     | \$ 1,629.17              | \$ 1,339.31               | -17.79%             |
| 25          |                               | 10,000            | \$ 1,801.30  | \$ 1,479.23      | \$ (322.07)        | -17.88%             | \$ -                     | \$ 1,801.30              | \$ 1,479.23               | -17.88%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 325, GROUP 1 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 325-NF                        | 0                 | \$ 30.70   | \$ 30.70         | \$ -               | 0.00%               | \$ -                     | \$ 30.70                 | \$ 30.70                  | 0.00%               |
| 2           | GENERAL SERVICE - NON-FEDERAL | 25                | \$ 33.63   | \$ 32.79         | \$ (0.85)          | -2.51%              | \$ -                     | \$ 33.63                 | \$ 32.79                  | -2.51%              |
| 3           | TRANSPORTATION SERVICE        | 50                | \$ 36.57   | \$ 34.88         | \$ (1.69)          | -4.62%              | \$ -                     | \$ 36.57                 | \$ 34.88                  | -4.62%              |
| 4           | GROUP 1 METERS                | 75                | \$ 39.50   | \$ 36.97         | \$ (2.54)          | -6.42%              | \$ -                     | \$ 39.50                 | \$ 36.97                  | -6.42%              |
| 5           |                               | 100               | \$ 42.44   | \$ 39.06         | \$ (3.38)          | -7.97%              | \$ -                     | \$ 42.44                 | \$ 39.06                  | -7.97%              |
| 6           |                               | 125               | \$ 45.37   | \$ 41.14         | \$ (4.23)          | -9.31%              | \$ -                     | \$ 45.37                 | \$ 41.14                  | -9.31%              |
| 7           |                               | 150               | \$ 48.30   | \$ 43.23         | \$ (5.07)          | -10.50%             | \$ -                     | \$ 48.30                 | \$ 43.23                  | -10.50%             |
| 8           |                               | 175               | \$ 51.24   | \$ 45.32         | \$ (5.92)          | -11.54%             | \$ -                     | \$ 51.24                 | \$ 45.32                  | -11.54%             |
| 9           |                               | 200               | \$ 54.17   | \$ 47.41         | \$ (6.76)          | -12.48%             | \$ -                     | \$ 54.17                 | \$ 47.41                  | -12.48%             |
| 10          |                               | 225               | \$ 57.11   | \$ 49.50         | \$ (7.61)          | -13.32%             | \$ -                     | \$ 57.11                 | \$ 49.50                  | -13.32%             |
| 11          |                               | 250               | \$ 60.04   | \$ 51.59         | \$ (8.45)          | -14.07%             | \$ -                     | \$ 60.04                 | \$ 51.59                  | -14.07%             |
| 12          |                               | 275               | \$ 62.98   | \$ 53.68         | \$ (9.30)          | -14.76%             | \$ -                     | \$ 62.98                 | \$ 53.68                  | -14.76%             |
| 13          |                               | 300               | \$ 65.91   | \$ 55.77         | \$ (10.14)         | -15.39%             | \$ -                     | \$ 65.91                 | \$ 55.77                  | -15.39%             |
| 14          |                               | 325               | \$ 68.84   | \$ 57.86         | \$ (10.99)         | -15.96%             | \$ -                     | \$ 68.84                 | \$ 57.86                  | -15.96%             |
| 15          |                               | 350               | \$ 71.78   | \$ 59.95         | \$ (11.83)         | -16.48%             | \$ -                     | \$ 71.78                 | \$ 59.95                  | -16.48%             |
| 16          |                               | 375               | \$ 74.71   | \$ 62.04         | \$ (12.68)         | -16.97%             | \$ -                     | \$ 74.71                 | \$ 62.04                  | -16.97%             |
| 17          |                               | 400               | \$ 77.65   | \$ 64.13         | \$ (13.52)         | -17.41%             | \$ -                     | \$ 77.65                 | \$ 64.13                  | -17.41%             |
| 18          |                               | 425               | \$ 80.58   | \$ 66.22         | \$ (14.37)         | -17.83%             | \$ -                     | \$ 80.58                 | \$ 66.22                  | -17.83%             |
| 19          |                               | 450               | \$ 83.52   | \$ 68.31         | \$ (15.21)         | -18.21%             | \$ -                     | \$ 83.52                 | \$ 68.31                  | -18.21%             |
| 20          |                               | 475               | \$ 86.45   | \$ 70.40         | \$ (16.06)         | -18.57%             | \$ -                     | \$ 86.45                 | \$ 70.40                  | -18.57%             |
| 21          |                               | 500               | \$ 89.39   | \$ 72.48         | \$ (16.90)         | -18.91%             | \$ -                     | \$ 89.39                 | \$ 72.48                  | -18.91%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 325, GROUP 2 METERS

ATTACHMENT 3  
PAGE 17 OF 25

| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 325-NF                        | 0                 | \$ 41.98   | \$ 41.98         | \$ -               | 0.00%               | \$ -                     | \$ 41.98                 | \$ 41.98                  | 0.00%               |
| 2           | GENERAL SERVICE - NON-FEDERAL | 25                | \$ 46.91   | \$ 46.07         | \$ (0.85)          | -1.80%              | \$ -                     | \$ 46.91                 | \$ 46.07                  | -1.80%              |
| 3           | TRANSPORTATION SERVICE        | 50                | \$ 51.85   | \$ 50.16         | \$ (1.69)          | -3.26%              | \$ -                     | \$ 51.85                 | \$ 50.16                  | -3.26%              |
| 4           | GROUP 2 METERS                | 75                | \$ 56.78   | \$ 54.25         | \$ (2.54)          | -4.46%              | \$ -                     | \$ 56.78                 | \$ 54.25                  | -4.46%              |
| 5           |                               | 100               | \$ 61.72   | \$ 58.34         | \$ (3.38)          | -5.48%              | \$ -                     | \$ 61.72                 | \$ 58.34                  | -5.48%              |
| 6           |                               | 125               | \$ 66.65   | \$ 62.43         | \$ (4.23)          | -6.34%              | \$ -                     | \$ 66.65                 | \$ 62.43                  | -6.34%              |
| 7           |                               | 150               | \$ 71.58   | \$ 66.51         | \$ (5.07)          | -7.08%              | \$ -                     | \$ 71.58                 | \$ 66.51                  | -7.08%              |
| 8           |                               | 175               | \$ 76.52   | \$ 70.60         | \$ (5.92)          | -7.73%              | \$ -                     | \$ 76.52                 | \$ 70.60                  | -7.73%              |
| 9           |                               | 200               | \$ 81.45   | \$ 74.69         | \$ (6.76)          | -8.30%              | \$ -                     | \$ 81.45                 | \$ 74.69                  | -8.30%              |
| 10          |                               | 225               | \$ 86.39   | \$ 78.78         | \$ (7.61)          | -8.80%              | \$ -                     | \$ 86.39                 | \$ 78.78                  | -8.80%              |
| 11          |                               | 250               | \$ 91.32   | \$ 82.87         | \$ (8.45)          | -9.25%              | \$ -                     | \$ 91.32                 | \$ 82.87                  | -9.25%              |
| 12          |                               | 275               | \$ 96.26   | \$ 86.96         | \$ (9.30)          | -9.66%              | \$ -                     | \$ 96.26                 | \$ 86.96                  | -9.66%              |
| 13          |                               | 300               | \$ 101.19  | \$ 91.05         | \$ (10.14)         | -10.02%             | \$ -                     | \$ 101.19                | \$ 91.05                  | -10.02%             |
| 14          |                               | 350               | \$ 111.06  | \$ 99.23         | \$ (11.83)         | -10.65%             | \$ -                     | \$ 111.06                | \$ 99.23                  | -10.65%             |
| 15          |                               | 400               | \$ 120.93  | \$ 107.41        | \$ (13.52)         | -11.18%             | \$ -                     | \$ 120.93                | \$ 107.41                 | -11.18%             |
| 16          |                               | 450               | \$ 130.80  | \$ 115.58        | \$ (15.21)         | -11.63%             | \$ -                     | \$ 130.80                | \$ 115.58                 | -11.63%             |
| 17          |                               | 500               | \$ 140.66  | \$ 123.76        | \$ (16.90)         | -12.01%             | \$ -                     | \$ 140.66                | \$ 123.76                 | -12.01%             |
| 18          |                               | 600               | \$ 160.40  | \$ 140.12        | \$ (20.28)         | -12.64%             | \$ -                     | \$ 160.40                | \$ 140.12                 | -12.64%             |
| 19          |                               | 700               | \$ 180.14  | \$ 156.48        | \$ (23.66)         | -13.13%             | \$ -                     | \$ 180.14                | \$ 156.48                 | -13.13%             |
| 20          |                               | 800               | \$ 199.87  | \$ 172.83        | \$ (27.04)         | -13.53%             | \$ -                     | \$ 199.87                | \$ 172.83                 | -13.53%             |
| 21          |                               | 900               | \$ 219.61  | \$ 189.19        | \$ (30.42)         | -13.85%             | \$ -                     | \$ 219.61                | \$ 189.19                 | -13.85%             |
| 22          |                               | 1,000             | \$ 239.35  | \$ 205.55        | \$ (33.80)         | -14.12%             | \$ -                     | \$ 239.35                | \$ 205.55                 | -14.12%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

## VECTREN ENERGY DELIVERY OF OHIO, INC.

CASE NO. 19-0029-GA-ATA

TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
 GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 325, GROUP 3 METERS

ATTACHMENT 3  
 PAGE 18 OF 25

| LINE<br>NO. | RATE<br>CODE                  | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE<br>(%) |
|-------------|-------------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|----------------------------|
|             |                               |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                            |
|             |                               |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$)        |
| 1           | 325-NF                        | 0                 | \$ 83.96   | \$ 83.96         | \$ -               | 0.00%               | \$ -                     | \$ 83.96                 | \$ 83.96                  | 0.00%                      |
| 2           | GENERAL SERVICE - NON-FEDERAL | 50                | \$ 93.83   | \$ 92.14         | \$ (1.69)          | -1.80%              | \$ -                     | \$ 93.83                 | \$ 92.14                  | -1.80%                     |
| 3           | TRANSPORTATION SERVICE        | 100               | \$ 103.70  | \$ 100.32        | \$ (3.38)          | -3.26%              | \$ -                     | \$ 103.70                | \$ 100.32                 | -3.26%                     |
| 4           | GROUP 3 METERS                | 150               | \$ 113.56  | \$ 108.49        | \$ (5.07)          | -4.46%              | \$ -                     | \$ 113.56                | \$ 108.49                 | -4.46%                     |
| 5           |                               | 200               | \$ 123.43  | \$ 116.67        | \$ (6.76)          | -5.48%              | \$ -                     | \$ 123.43                | \$ 116.67                 | -5.48%                     |
| 6           |                               | 250               | \$ 133.30  | \$ 124.85        | \$ (8.45)          | -6.34%              | \$ -                     | \$ 133.30                | \$ 124.85                 | -6.34%                     |
| 7           |                               | 300               | \$ 143.17  | \$ 133.03        | \$ (10.14)         | -7.08%              | \$ -                     | \$ 143.17                | \$ 133.03                 | -7.08%                     |
| 8           |                               | 350               | \$ 153.04  | \$ 141.21        | \$ (11.83)         | -7.73%              | \$ -                     | \$ 153.04                | \$ 141.21                 | -7.73%                     |
| 9           |                               | 400               | \$ 162.91  | \$ 149.39        | \$ (13.52)         | -8.30%              | \$ -                     | \$ 162.91                | \$ 149.39                 | -8.30%                     |
| 10          |                               | 450               | \$ 172.78  | \$ 157.56        | \$ (15.21)         | -8.80%              | \$ -                     | \$ 172.78                | \$ 157.56                 | -8.80%                     |
| 11          |                               | 500               | \$ 182.64  | \$ 165.74        | \$ (16.90)         | -9.25%              | \$ -                     | \$ 182.64                | \$ 165.74                 | -9.25%                     |
| 12          |                               | 600               | \$ 202.38  | \$ 182.10        | \$ (20.28)         | -10.02%             | \$ -                     | \$ 202.38                | \$ 182.10                 | -10.02%                    |
| 13          |                               | 700               | \$ 222.12  | \$ 198.46        | \$ (23.66)         | -10.65%             | \$ -                     | \$ 222.12                | \$ 198.46                 | -10.65%                    |
| 14          |                               | 800               | \$ 241.85  | \$ 214.81        | \$ (27.04)         | -11.18%             | \$ -                     | \$ 241.85                | \$ 214.81                 | -11.18%                    |
| 15          |                               | 900               | \$ 261.59  | \$ 231.17        | \$ (30.42)         | -11.63%             | \$ -                     | \$ 261.59                | \$ 231.17                 | -11.63%                    |
| 16          |                               | 1,000             | \$ 281.33  | \$ 247.53        | \$ (33.80)         | -12.01%             | \$ -                     | \$ 281.33                | \$ 247.53                 | -12.01%                    |
| 17          |                               | 2,000             | \$ 471.18  | \$ 403.58        | \$ (67.60)         | -14.35%             | \$ -                     | \$ 471.18                | \$ 403.58                 | -14.35%                    |
| 18          |                               | 3,000             | \$ 661.03  | \$ 559.63        | \$ (101.40)        | -15.34%             | \$ -                     | \$ 661.03                | \$ 559.63                 | -15.34%                    |
| 19          |                               | 4,000             | \$ 850.89  | \$ 715.68        | \$ (135.20)        | -15.89%             | \$ -                     | \$ 850.89                | \$ 715.68                 | -15.89%                    |
| 20          |                               | 5,000             | \$ 1,040.74  | \$ 871.74        | \$ (169.01)        | -16.24%             | \$ -                     | \$ 1,040.74              | \$ 871.74                 | -16.24%                    |
| 21          |                               | 6,000             | \$ 1,230.59  | \$ 1,027.79      | \$ (202.81)        | -16.48%             | \$ -                     | \$ 1,230.59              | \$ 1,027.79               | -16.48%                    |
| 22          |                               | 7,000             | \$ 1,420.45  | \$ 1,183.84      | \$ (236.61)        | -16.66%             | \$ -                     | \$ 1,420.45              | \$ 1,183.84               | -16.66%                    |
| 23          |                               | 8,000             | \$ 1,610.30  | \$ 1,339.89      | \$ (270.41)        | -16.79%             | \$ -                     | \$ 1,610.30              | \$ 1,339.89               | -16.79%                    |
| 24          |                               | 9,000             | \$ 1,800.16  | \$ 1,495.95      | \$ (304.21)        | -16.90%             | \$ -                     | \$ 1,800.16              | \$ 1,495.95               | -16.90%                    |
| 25          |                               | 10,000            | \$ 1,990.01  | \$ 1,652.00      | \$ (338.01)        | -16.99%             | \$ -                     | \$ 1,990.01              | \$ 1,652.00               | -16.99%                    |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 325, GROUP 1 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE              | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|---------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------------------|
|             |                           |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |                           |                     |
|             |                           |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 325-F                     | 0                 | \$ 29.25   | \$ 29.25         | \$ -               | 0.00%               | \$ -                     | \$ 29.25                 | \$ 29.25                  | 0.00%               |
| 2           | GENERAL SERVICE - FEDERAL | 25                | \$ 31.65   | \$ 30.84         | \$ (0.81)          | -2.54%              | \$ -                     | \$ 31.65                 | \$ 30.84                  | -2.54%              |
| 3           | TRANSPORTATION SERVICE    | 50                | \$ 34.05   | \$ 32.44         | \$ (1.61)          | -4.73%              | \$ -                     | \$ 34.05                 | \$ 32.44                  | -4.73%              |
| 4           | GROUP 1 METERS            | 75                | \$ 36.44   | \$ 34.03         | \$ (2.42)          | -6.63%              | \$ -                     | \$ 36.44                 | \$ 34.03                  | -6.63%              |
| 5           |                           | 100               | \$ 38.84   | \$ 35.62         | \$ (3.22)          | -8.29%              | \$ -                     | \$ 38.84                 | \$ 35.62                  | -8.29%              |
| 6           |                           | 125               | \$ 41.24   | \$ 37.21         | \$ (4.03)          | -9.76%              | \$ -                     | \$ 41.24                 | \$ 37.21                  | -9.76%              |
| 7           |                           | 150               | \$ 43.64   | \$ 38.81         | \$ (4.83)          | -11.07%             | \$ -                     | \$ 43.64                 | \$ 38.81                  | -11.07%             |
| 8           |                           | 175               | \$ 46.03   | \$ 40.40         | \$ (5.64)          | -12.24%             | \$ -                     | \$ 46.03                 | \$ 40.40                  | -12.24%             |
| 9           |                           | 200               | \$ 48.43   | \$ 41.99         | \$ (6.44)          | -13.30%             | \$ -                     | \$ 48.43                 | \$ 41.99                  | -13.30%             |
| 10          |                           | 225               | \$ 50.83   | \$ 43.58         | \$ (7.25)          | -14.26%             | \$ -                     | \$ 50.83                 | \$ 43.58                  | -14.26%             |
| 11          |                           | 250               | \$ 53.23   | \$ 45.18         | \$ (8.05)          | -15.13%             | \$ -                     | \$ 53.23                 | \$ 45.18                  | -15.13%             |
| 12          |                           | 275               | \$ 55.63   | \$ 46.77         | \$ (8.86)          | -15.92%             | \$ -                     | \$ 55.63                 | \$ 46.77                  | -15.92%             |
| 13          |                           | 300               | \$ 58.02   | \$ 48.36         | \$ (9.66)          | -16.65%             | \$ -                     | \$ 58.02                 | \$ 48.36                  | -16.65%             |
| 14          |                           | 325               | \$ 60.42   | \$ 49.95         | \$ (10.47)         | -17.32%             | \$ -                     | \$ 60.42                 | \$ 49.95                  | -17.32%             |
| 15          |                           | 350               | \$ 62.82   | \$ 51.55         | \$ (11.27)         | -17.94%             | \$ -                     | \$ 62.82                 | \$ 51.55                  | -17.94%             |
| 16          |                           | 375               | \$ 65.22   | \$ 53.14         | \$ (12.08)         | -18.52%             | \$ -                     | \$ 65.22                 | \$ 53.14                  | -18.52%             |
| 17          |                           | 400               | \$ 67.61   | \$ 54.73         | \$ (12.88)         | -19.05%             | \$ -                     | \$ 67.61                 | \$ 54.73                  | -19.05%             |
| 18          |                           | 425               | \$ 70.01   | \$ 56.32         | \$ (13.69)         | -19.55%             | \$ -                     | \$ 70.01                 | \$ 56.32                  | -19.55%             |
| 19          |                           | 450               | \$ 72.41   | \$ 57.92         | \$ (14.49)         | -20.02%             | \$ -                     | \$ 72.41                 | \$ 57.92                  | -20.02%             |
| 20          |                           | 475               | \$ 74.81   | \$ 59.51         | \$ (15.30)         | -20.45%             | \$ -                     | \$ 74.81                 | \$ 59.51                  | -20.45%             |
| 21          |                           | 500               | \$ 77.21   | \$ 61.10         | \$ (16.10)         | -20.86%             | \$ -                     | \$ 77.21                 | \$ 61.10                  | -20.86%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 325, GROUP 2 METERS

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE              | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |             |                  |                     |                    |                     | TOTAL<br>PROPOSED<br>BILL | PERCENT<br>INCREASE |
|-------------|---------------------------|-------------------|--|-------------|------------------|---------------------|--------------------|---------------------|---------------------------|---------------------|
|             |                           |                   | CURRENT<br>BILL                                    |             | PROPOSED<br>BILL |                     | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2]  |                     |
|             |                           |                   | (A)<br>(CCF)                                       | (B)<br>(\$) | (C)<br>(\$)      | (D = C - B)<br>(\$) | (E = D / B)<br>(%) | (F)<br>(\$)         | (G = B + F)<br>(\$)       | (H = C + F)<br>(\$) |
| 1           | 325-F                     | 0                 | \$ 40.00   | \$ 40.00    | \$ -             | \$ 0.00%            | \$ -               | \$ 40.00            | \$ 40.00                  | 0.00%               |
| 2           | GENERAL SERVICE - FEDERAL | 25                | \$ 44.30   | \$ 43.50    | \$ (0.81)        | -1.82%              | \$ -               | \$ 44.30            | \$ 43.50                  | -1.82%              |
| 3           | TRANSPORTATION SERVICE    | 50                | \$ 48.61   | \$ 47.00    | \$ (1.61)        | -3.31%              | \$ -               | \$ 48.61            | \$ 47.00                  | -3.31%              |
| 4           | GROUP 2 METERS            | 75                | \$ 52.91   | \$ 50.49    | \$ (2.42)        | -4.57%              | \$ -               | \$ 52.91            | \$ 50.49                  | -4.57%              |
| 5           |                           | 100               | \$ 57.21   | \$ 53.99    | \$ (3.22)        | -5.63%              | \$ -               | \$ 57.21            | \$ 53.99                  | -5.63%              |
| 6           |                           | 125               | \$ 61.52   | \$ 57.49    | \$ (4.03)        | -6.54%              | \$ -               | \$ 61.52            | \$ 57.49                  | -6.54%              |
| 7           |                           | 150               | \$ 65.82   | \$ 60.99    | \$ (4.83)        | -7.34%              | \$ -               | \$ 65.82            | \$ 60.99                  | -7.34%              |
| 8           |                           | 175               | \$ 70.12   | \$ 64.49    | \$ (5.64)        | -8.04%              | \$ -               | \$ 70.12            | \$ 64.49                  | -8.04%              |
| 9           |                           | 200               | \$ 74.43   | \$ 67.98    | \$ (6.44)        | -8.65%              | \$ -               | \$ 74.43            | \$ 67.98                  | -8.65%              |
| 10          |                           | 225               | \$ 78.73   | \$ 71.48    | \$ (7.25)        | -9.20%              | \$ -               | \$ 78.73            | \$ 71.48                  | -9.20%              |
| 11          |                           | 250               | \$ 83.03   | \$ 74.98    | \$ (8.05)        | -9.70%              | \$ -               | \$ 83.03            | \$ 74.98                  | -9.70%              |
| 12          |                           | 275               | \$ 87.34   | \$ 78.48    | \$ (8.86)        | -10.14%             | \$ -               | \$ 87.34            | \$ 78.48                  | -10.14%             |
| 13          |                           | 300               | \$ 91.64   | \$ 81.98    | \$ (9.66)        | -10.54%             | \$ -               | \$ 91.64            | \$ 81.98                  | -10.54%             |
| 14          |                           | 350               | \$ 100.25  | \$ 88.97    | \$ (11.27)       | -11.24%             | \$ -               | \$ 100.25           | \$ 88.97                  | -11.24%             |
| 15          |                           | 400               | \$ 108.85  | \$ 95.97    | \$ (12.88)       | -11.84%             | \$ -               | \$ 108.85           | \$ 95.97                  | -11.84%             |
| 16          |                           | 450               | \$ 117.46  | \$ 102.97   | \$ (14.49)       | -12.34%             | \$ -               | \$ 117.46           | \$ 102.97                 | -12.34%             |
| 17          |                           | 500               | \$ 126.07  | \$ 109.96   | \$ (16.10)       | -12.77%             | \$ -               | \$ 126.07           | \$ 109.96                 | -12.77%             |
| 18          |                           | 600               | \$ 143.28  | \$ 123.95   | \$ (19.32)       | -13.49%             | \$ -               | \$ 143.28           | \$ 123.95                 | -13.49%             |
| 19          |                           | 700               | \$ 160.49  | \$ 137.95   | \$ (22.54)       | -14.05%             | \$ -               | \$ 160.49           | \$ 137.95                 | -14.05%             |
| 20          |                           | 800               | \$ 177.70  | \$ 151.94   | \$ (25.77)       | -14.50%             | \$ -               | \$ 177.70           | \$ 151.94                 | -14.50%             |
| 21          |                           | 900               | \$ 194.92  | \$ 165.93   | \$ (28.99)       | -14.87%             | \$ -               | \$ 194.92           | \$ 165.93                 | -14.87%             |
| 22          |                           | 1,000             | \$ 212.13  | \$ 179.92   | \$ (32.21)       | -15.18%             | \$ -               | \$ 212.13           | \$ 179.92                 | -15.18%             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 325, GROUP 3 METERS

ATTACHMENT 3  
PAGE 21 OF 25

| LINE<br>NO. | RATE<br>CODE              | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |                  |                    |                     |                          |                          |                           |         |
|-------------|---------------------------|-------------------|--|------------------|--------------------|---------------------|--------------------------|--------------------------|---------------------------|---------|
|             |                           |                   | CURRENT<br>BILL                                    | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL | TOTAL<br>PROPOSED<br>BILL |         |
|             |                           |                   | (A)<br>(CCF)                                       | (B)<br>(\$)      | (C)<br>(\$)        | (D = C - B)<br>(\$) | (E = D / B)<br>(%)       | (F)<br>(\$)              | (H = C + F)<br>(\$)       |         |
| 1           | 325-F                     | 0                 | \$ 80.00   | \$ 80.00         | \$ -               | 0.00%               | \$ -                     | \$ 80.00                 | \$ 80.00                  | 0.00%   |
| 2           | GENERAL SERVICE - FEDERAL | 50                | \$ 88.61   | \$ 87.00         | \$ (1.61)          | -1.82%              | \$ -                     | \$ 88.61                 | \$ 87.00                  | -1.82%  |
| 3           | TRANSPORTATION SERVICE    | 100               | \$ 97.21   | \$ 93.99         | \$ (3.22)          | -3.31%              | \$ -                     | \$ 97.21                 | \$ 93.99                  | -3.31%  |
| 4           | GROUP 3 METERS            | 150               | \$ 105.82  | \$ 100.99        | \$ (4.83)          | -4.57%              | \$ -                     | \$ 105.82                | \$ 100.99                 | -4.57%  |
| 5           |                           | 200               | \$ 114.43  | \$ 107.98        | \$ (6.44)          | -5.63%              | \$ -                     | \$ 114.43                | \$ 107.98                 | -5.63%  |
| 6           |                           | 250               | \$ 123.03  | \$ 114.98        | \$ (8.05)          | -6.54%              | \$ -                     | \$ 123.03                | \$ 114.98                 | -6.54%  |
| 7           |                           | 300               | \$ 131.64  | \$ 121.98        | \$ (9.66)          | -7.34%              | \$ -                     | \$ 131.64                | \$ 121.98                 | -7.34%  |
| 8           |                           | 350               | \$ 140.25  | \$ 128.97        | \$ (11.27)         | -8.04%              | \$ -                     | \$ 140.25                | \$ 128.97                 | -8.04%  |
| 9           |                           | 400               | \$ 148.85  | \$ 135.97        | \$ (12.88)         | -8.65%              | \$ -                     | \$ 148.85                | \$ 135.97                 | -8.65%  |
| 10          |                           | 450               | \$ 157.46  | \$ 142.97        | \$ (14.49)         | -9.20%              | \$ -                     | \$ 157.46                | \$ 142.97                 | -9.20%  |
| 11          |                           | 500               | \$ 166.07  | \$ 149.96        | \$ (16.10)         | -9.70%              | \$ -                     | \$ 166.07                | \$ 149.96                 | -9.70%  |
| 12          |                           | 600               | \$ 183.28  | \$ 163.95        | \$ (19.32)         | -10.54%             | \$ -                     | \$ 183.28                | \$ 163.95                 | -10.54% |
| 13          |                           | 700               | \$ 200.49  | \$ 177.95        | \$ (22.54)         | -11.24%             | \$ -                     | \$ 200.49                | \$ 177.95                 | -11.24% |
| 14          |                           | 800               | \$ 217.70  | \$ 191.94        | \$ (25.77)         | -11.84%             | \$ -                     | \$ 217.70                | \$ 191.94                 | -11.84% |
| 15          |                           | 900               | \$ 234.92  | \$ 205.93        | \$ (28.99)         | -12.34%             | \$ -                     | \$ 234.92                | \$ 205.93                 | -12.34% |
| 16          |                           | 1,000             | \$ 252.13  | \$ 219.92        | \$ (32.21)         | -12.77%             | \$ -                     | \$ 252.13                | \$ 219.92                 | -12.77% |
| 17          |                           | 2,000             | \$ 424.26  | \$ 359.85        | \$ (64.41)         | -15.18%             | \$ -                     | \$ 424.26                | \$ 359.85                 | -15.18% |
| 18          |                           | 3,000             | \$ 596.39  | \$ 499.77        | \$ (96.62)         | -16.20%             | \$ -                     | \$ 596.39                | \$ 499.77                 | -16.20% |
| 19          |                           | 4,000             | \$ 768.52  | \$ 639.69        | \$ (128.83)        | -16.76%             | \$ -                     | \$ 768.52                | \$ 639.69                 | -16.76% |
| 20          |                           | 5,000             | \$ 940.65  | \$ 779.61        | \$ (161.04)        | -17.12%             | \$ -                     | \$ 940.65                | \$ 779.61                 | -17.12% |
| 21          |                           | 6,000             | \$ 1,112.78  | \$ 919.54        | \$ (193.24)        | -17.37%             | \$ -                     | \$ 1,112.78              | \$ 919.54                 | -17.37% |
| 22          |                           | 7,000             | \$ 1,284.91  | \$ 1,059.46      | \$ (225.45)        | -17.55%             | \$ -                     | \$ 1,284.91              | \$ 1,059.46               | -17.55% |
| 23          |                           | 8,000             | \$ 1,457.04  | \$ 1,199.38      | \$ (257.66)        | -17.68%             | \$ -                     | \$ 1,457.04              | \$ 1,199.38               | -17.68% |
| 24          |                           | 9,000             | \$ 1,629.17  | \$ 1,339.31      | \$ (289.86)        | -17.79%             | \$ -                     | \$ 1,629.17              | \$ 1,339.31               | -17.79% |
| 25          |                           | 10,000            | \$ 1,801.30  | \$ 1,479.23      | \$ (322.07)        | -17.88%             | \$ -                     | \$ 1,801.30              | \$ 1,479.23               | -17.88% |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

## VECTREN ENERGY DELIVERY OF OHIO, INC.

CASE NO. 19-0029-GA-ATA

TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
LARGE GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 345ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                        | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |              |                  |                    |                     |                                |                          |                     |                           |             |
|-------------|-------------------------------------|-------------------|--|--------------|------------------|--------------------|---------------------|--------------------------------|--------------------------|---------------------|---------------------------|-------------|
|             |                                     |                   | CURRENT<br>BILL                                    |              | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2]<br>\$ | TOTAL<br>CURRENT<br>BILL |                     | TOTAL<br>PROPOSED<br>BILL |             |
|             |                                     |                   | (A)<br>(CCF)                                       | (B)<br>(\$)  |                  |                    |                     |                                | (C)<br>(\$)              | (D = C - B)<br>(\$) | (E = D / B)<br>(%)        | (F)<br>(\$) |
| 1           | 345-NF                              | 0                 | \$ 157.42  | \$ 157.42    | \$ -             | \$ 0.00%           | \$ -                | \$ -                           | \$ 157.42                | \$ 157.42           | \$ 0.00%                  |             |
| 2           | LARGE GENERAL SERVICE - NON-FEDERAL | 1,000             | \$ 299.70  | \$ 285.75    | \$ (13.95)       | \$ -4.66%          | \$ -                | \$ -                           | \$ 299.70                | \$ 285.75           | \$ -4.66%                 |             |
| 3           | TRANSPORTATION SERVICE              | 2,000             | \$ 434.47  | \$ 406.56    | \$ (27.91)       | \$ -6.42%          | \$ -                | \$ -                           | \$ 434.47                | \$ 406.56           | \$ -6.42%                 |             |
| 4           |                                     | 3,000             | \$ 569.24  | \$ 527.38    | \$ (41.86)       | \$ -7.35%          | \$ -                | \$ -                           | \$ 569.24                | \$ 527.38           | \$ -7.35%                 |             |
| 5           |                                     | 4,000             | \$ 704.00  | \$ 648.19    | \$ (55.81)       | \$ -7.93%          | \$ -                | \$ -                           | \$ 704.00                | \$ 648.19           | \$ -7.93%                 |             |
| 6           |                                     | 5,000             | \$ 838.77  | \$ 769.00    | \$ (69.76)       | \$ -8.32%          | \$ -                | \$ -                           | \$ 838.77                | \$ 769.00           | \$ -8.32%                 |             |
| 7           |                                     | 6,000             | \$ 973.53  | \$ 889.82    | \$ (83.72)       | \$ -8.60%          | \$ -                | \$ -                           | \$ 973.53                | \$ 889.82           | \$ -8.60%                 |             |
| 8           |                                     | 7,000             | \$ 1,108.30  | \$ 1,010.63  | \$ (97.67)       | \$ -8.81%          | \$ -                | \$ -                           | \$ 1,108.30              | \$ 1,010.63         | \$ -8.81%                 |             |
| 9           |                                     | 8,000             | \$ 1,243.06  | \$ 1,131.44  | \$ (111.62)      | \$ -8.98%          | \$ -                | \$ -                           | \$ 1,243.06              | \$ 1,131.44         | \$ -8.98%                 |             |
| 10          |                                     | 9,000             | \$ 1,377.83  | \$ 1,252.25  | \$ (125.57)      | \$ -9.11%          | \$ -                | \$ -                           | \$ 1,377.83              | \$ 1,252.25         | \$ -9.11%                 |             |
| 11          |                                     | 10,000            | \$ 1,512.59  | \$ 1,373.07  | \$ (139.53)      | \$ -9.22%          | \$ -                | \$ -                           | \$ 1,512.59              | \$ 1,373.07         | \$ -9.22%                 |             |
| 12          |                                     | 20,000            | \$ 2,797.80  | \$ 2,518.75  | \$ (279.05)      | \$ -9.97%          | \$ -                | \$ -                           | \$ 2,797.80              | \$ 2,518.75         | \$ -9.97%                 |             |
| 13          |                                     | 30,000            | \$ 3,971.66  | \$ 3,553.08  | \$ (418.58)      | \$ -10.54%         | \$ -                | \$ -                           | \$ 3,971.66              | \$ 3,553.08         | \$ -10.54%                |             |
| 14          |                                     | 40,000            | \$ 5,145.52  | \$ 4,587.42  | \$ (558.11)      | \$ -10.85%         | \$ -                | \$ -                           | \$ 5,145.52              | \$ 4,587.42         | \$ -10.85%                |             |
| 15          |                                     | 50,000            | \$ 6,319.38  | \$ 5,621.75  | \$ (697.63)      | \$ -11.04%         | \$ -                | \$ -                           | \$ 6,319.38              | \$ 5,621.75         | \$ -11.04%                |             |
| 16          |                                     | 60,000            | \$ 7,493.24  | \$ 6,656.08  | \$ (837.16)      | \$ -11.17%         | \$ -                | \$ -                           | \$ 7,493.24              | \$ 6,656.08         | \$ -11.17%                |             |
| 17          |                                     | 70,000            | \$ 8,667.10  | \$ 7,690.41  | \$ (976.69)      | \$ -11.27%         | \$ -                | \$ -                           | \$ 8,667.10              | \$ 7,690.41         | \$ -11.27%                |             |
| 18          |                                     | 80,000            | \$ 9,840.96  | \$ 8,724.75  | \$ (1,116.21)    | \$ -11.34%         | \$ -                | \$ -                           | \$ 9,840.96              | \$ 8,724.75         | \$ -11.34%                |             |
| 19          |                                     | 90,000            | \$ 11,014.82                                       | \$ 9,759.08  | \$ (1,255.74)    | \$ -11.40%         | \$ -                | \$ -                           | \$ 11,014.82             | \$ 9,759.08         | \$ -11.40%                |             |
| 20          |                                     | 100,000           | \$ 12,188.68                                       | \$ 10,793.41 | \$ (1,395.27)    | \$ -11.45%         | \$ -                | \$ -                           | \$ 12,188.68             | \$ 10,793.41        | \$ -11.45%                |             |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
 CASE NO. 19-0029-GA-ATA  
 TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
 LARGE GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 345

ATTACHMENT 3  
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| LINE NO. | RATE CODE                       | LEVEL OF USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |             |               |                     |                    |                  |                       |                     |                          |
|----------|---------------------------------|----------------|--|-------------|---------------|---------------------|--------------------|------------------|-----------------------|---------------------|--------------------------|
|          |                                 |                | CURRENT BILL                                       |             | PROPOSED BILL |                     | DOLLAR INCREASE    | PERCENT INCREASE | GAS COST RECOVERY [2] | TOTAL CURRENT BILL  |                          |
|          |                                 |                | (A)<br>(CCF)                                       | (B)<br>(\$) | (C)<br>(\$)   | (D = C - B)<br>(\$) | (E = D / B)<br>(%) | (F)<br>(\$)      | (G = B + F)<br>(\$)   | (H = C + F)<br>(\$) | (I = (H - G) / G)<br>(%) |
| 1        | 345-F                           | 0              | \$ 150.00  | \$ 150.00   | \$ -          | \$ -                | 0.00%              | \$ -             | \$ 150.00             | \$ 150.00           | 0.00%                    |
| 2        | LARGE GENERAL SERVICE - FEDERAL | 1,000          | \$ 269.64  | \$ 256.35   | \$ (13.29)    | \$ -                | -4.93%             | \$ -             | \$ 269.64             | \$ 256.35           | -4.93%                   |
| 3        | TRANSPORTATION SERVICE          | 2,000          | \$ 389.28  | \$ 362.69   | \$ (26.59)    | \$ -                | -6.83%             | \$ -             | \$ 389.28             | \$ 362.69           | -6.83%                   |
| 4        |                                 | 3,000          | \$ 508.92  | \$ 469.04   | \$ (39.88)    | \$ -                | -7.84%             | \$ -             | \$ 508.92             | \$ 469.04           | -7.84%                   |
| 5        |                                 | 4,000          | \$ 628.56  | \$ 575.38   | \$ (53.18)    | \$ -                | -8.46%             | \$ -             | \$ 628.56             | \$ 575.38           | -8.46%                   |
| 6        |                                 | 5,000          | \$ 748.20  | \$ 681.73   | \$ (66.47)    | \$ -                | -8.88%             | \$ -             | \$ 748.20             | \$ 681.73           | -8.88%                   |
| 7        |                                 | 6,000          | \$ 867.84  | \$ 788.07   | \$ (79.77)    | \$ -                | -9.19%             | \$ -             | \$ 867.84             | \$ 788.07           | -9.19%                   |
| 8        |                                 | 7,000          | \$ 987.48  | \$ 894.42   | \$ (93.06)    | \$ -                | -9.42%             | \$ -             | \$ 987.48             | \$ 894.42           | -9.42%                   |
| 9        |                                 | 8,000          | \$ 1,107.12  | \$ 1,000.76 | \$ (106.36)   | \$ -                | -9.61%             | \$ -             | \$ 1,107.12           | \$ 1,000.76         | -9.61%                   |
| 10       |                                 | 9,000          | \$ 1,226.76  | \$ 1,107.11 | \$ (119.65)   | \$ -                | -9.75%             | \$ -             | \$ 1,226.76           | \$ 1,107.11         | -9.75%                   |
| 11       |                                 | 10,000         | \$ 1,346.40  | \$ 1,213.45 | \$ (132.95)   | \$ -                | -9.87%             | \$ -             | \$ 1,346.40           | \$ 1,213.45         | -9.87%                   |
| 12       |                                 | 20,000         | \$ 2,483.30  | \$ 2,217.41 | \$ (265.89)   | \$ -                | -10.71%            | \$ -             | \$ 2,483.30           | \$ 2,217.41         | -10.71%                  |
| 13       |                                 | 30,000         | \$ 3,560.70  | \$ 3,161.86 | \$ (398.84)   | \$ -                | -11.20%            | \$ -             | \$ 3,560.70           | \$ 3,161.86         | -11.20%                  |
| 14       |                                 | 40,000         | \$ 4,638.10  | \$ 4,106.31 | \$ (531.79)   | \$ -                | -11.47%            | \$ -             | \$ 4,638.10           | \$ 4,106.31         | -11.47%                  |
| 15       |                                 | 50,000         | \$ 5,715.50  | \$ 5,050.77 | \$ (664.73)   | \$ -                | -11.63%            | \$ -             | \$ 5,715.50           | \$ 5,050.77         | -11.63%                  |
| 16       |                                 | 60,000         | \$ 6,792.90  | \$ 5,995.22 | \$ (797.68)   | \$ -                | -11.74%            | \$ -             | \$ 6,792.90           | \$ 5,995.22         | -11.74%                  |
| 17       |                                 | 70,000         | \$ 7,870.30  | \$ 6,939.67 | \$ (930.63)   | \$ -                | -11.82%            | \$ -             | \$ 7,870.30           | \$ 6,939.67         | -11.82%                  |
| 18       |                                 | 80,000         | \$ 8,947.70  | \$ 7,884.13 | \$ (1,063.57) | \$ -                | -11.89%            | \$ -             | \$ 8,947.70           | \$ 7,884.13         | -11.89%                  |
| 19       |                                 | 90,000         | \$ 10,025.10                                       | \$ 8,828.58 | \$ (1,196.52) | \$ -                | -11.94%            | \$ -             | \$ 10,025.10          | \$ 8,828.58         | -11.94%                  |
| 20       |                                 | 100,000        | \$ 11,102.50                                       | \$ 9,773.03 | \$ (1,329.47) | \$ -                | -11.97%            | \$ -             | \$ 11,102.50          | \$ 9,773.03         | -11.97%                  |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

TECTREN ENERGY DELIVERY OF OHIO, INC.  
CASE NO. 19-0029-GA-ATA  
TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
LARGE VOLUME TRANSPORTATION SERVICE - NON-FEDERAL - RATE 360

ATTACHMENT 3  
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| LINE<br>NO. | RATE<br>CODE                       | LEVEL OF<br>USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |              |                  |                    |                     |                          |                          |              |        |
|-------------|------------------------------------|-------------------|--|--------------|------------------|--------------------|---------------------|--------------------------|--------------------------|--------------|--------|
|             |                                    |                   | CURRENT<br>BILL                                    |              | PROPOSED<br>BILL | DOLLAR<br>INCREASE | PERCENT<br>INCREASE | GAS COST<br>RECOVERY [2] | TOTAL<br>CURRENT<br>BILL |              |        |
|             |                                    |                   | (A)  | (B)          | (C)              | (D = C - B)        | (E = D / B)         | (F)                      | (G = B + F)              |              |        |
|             |                                    | (CCF)             | (\$)   | (\$)         | (\$)             | (\$)               | (%)                 | (\$)                     | (\$)                     |              |        |
| 1           | 360-NF                             | 0                 | \$ 524.75  | \$ 524.75    | \$ -             | \$ 0.00            | %                   | \$ -                     | \$ 524.75                | \$ 524.75    | 0.00%  |
| 2           | LARGE VOLUME SERVICE - NON-FEDERAL | 500               | \$ 584.43  | \$ 581.41    | \$ (3.02)        | \$ -0.52%          | %                   | \$ -                     | \$ 584.43                | \$ 581.41    | -0.52% |
| 3           | TRANSPORTATION SERVICE             | 1,000             | \$ 644.12  | \$ 638.07    | \$ (6.04)        | \$ -0.94%          | %                   | \$ -                     | \$ 644.12                | \$ 638.07    | -0.94% |
| 4           |                                    | 2,000             | \$ 755.97  | \$ 743.89    | \$ (12.08)       | \$ -1.60%          | %                   | \$ -                     | \$ 755.97                | \$ 743.89    | -1.60% |
| 5           |                                    | 3,000             | \$ 867.83  | \$ 849.70    | \$ (18.13)       | \$ -2.09%          | %                   | \$ -                     | \$ 867.83                | \$ 849.70    | -2.09% |
| 6           |                                    | 4,000             | \$ 979.68  | \$ 955.51    | \$ (24.17)       | \$ -2.47%          | %                   | \$ -                     | \$ 979.68                | \$ 955.51    | -2.47% |
| 7           |                                    | 5,000             | \$ 1,091.54  | \$ 1,061.33  | \$ (30.21)       | \$ -2.77%          | %                   | \$ -                     | \$ 1,091.54              | \$ 1,061.33  | -2.77% |
| 8           |                                    | 10,000            | \$ 1,650.81  | \$ 1,590.39  | \$ (60.42)       | \$ -3.66%          | %                   | \$ -                     | \$ 1,650.81              | \$ 1,590.39  | -3.66% |
| 9           |                                    | 15,000            | \$ 2,210.09  | \$ 2,119.45  | \$ (90.63)       | \$ -4.10%          | %                   | \$ -                     | \$ 2,210.09              | \$ 2,119.45  | -4.10% |
| 10          |                                    | 20,000            | \$ 2,769.36  | \$ 2,648.52  | \$ (120.84)      | \$ -4.36%          | %                   | \$ -                     | \$ 2,769.36              | \$ 2,648.52  | -4.36% |
| 11          |                                    | 30,000            | \$ 3,839.01  | \$ 3,657.74  | \$ (181.27)      | \$ -4.72%          | %                   | \$ -                     | \$ 3,839.01              | \$ 3,657.74  | -4.72% |
| 12          |                                    | 40,000            | \$ 4,908.65  | \$ 4,666.96  | \$ (241.69)      | \$ -4.92%          | %                   | \$ -                     | \$ 4,908.65              | \$ 4,666.96  | -4.92% |
| 13          |                                    | 50,000            | \$ 5,978.30  | \$ 5,676.19  | \$ (302.11)      | \$ -5.05%          | %                   | \$ -                     | \$ 5,978.30              | \$ 5,676.19  | -5.05% |
| 14          |                                    | 60,000            | \$ 6,933.65  | \$ 6,571.12  | \$ (362.53)      | \$ -5.23%          | %                   | \$ -                     | \$ 6,933.65              | \$ 6,571.12  | -5.23% |
| 15          |                                    | 70,000            | \$ 7,889.01  | \$ 7,466.05  | \$ (422.95)      | \$ -5.36%          | %                   | \$ -                     | \$ 7,889.01              | \$ 7,466.05  | -5.36% |
| 16          |                                    | 80,000            | \$ 8,844.36  | \$ 8,360.99  | \$ (483.37)      | \$ -5.47%          | %                   | \$ -                     | \$ 8,844.36              | \$ 8,360.99  | -5.47% |
| 17          |                                    | 90,000            | \$ 9,799.71  | \$ 9,255.92  | \$ (543.80)      | \$ -5.55%          | %                   | \$ -                     | \$ 9,799.71              | \$ 9,255.92  | -5.55% |
| 18          |                                    | 100,000           | \$ 10,755.07                                       | \$ 10,150.85 | \$ (604.22)      | \$ -5.62%          | %                   | \$ -                     | \$ 10,755.07             | \$ 10,150.85 | -5.62% |
| 19          |                                    | 150,000           | \$ 15,531.84                                       | \$ 14,625.51 | \$ (906.33)      | \$ -5.84%          | %                   | \$ -                     | \$ 15,531.84             | \$ 14,625.51 | -5.84% |
| 20          |                                    | 200,000           | \$ 20,308.61                                       | \$ 19,100.18 | \$ (1,208.44)    | \$ -5.95%          | %                   | \$ -                     | \$ 20,308.61             | \$ 19,100.18 | -5.95% |
| 21          |                                    | 250,000           | \$ 24,157.63                                       | \$ 22,647.09 | \$ (1,510.55)    | \$ -6.25%          | %                   | \$ -                     | \$ 24,157.63             | \$ 22,647.09 | -6.25% |
| 22          |                                    | 300,000           | \$ 28,006.65                                       | \$ 26,194.00 | \$ (1,812.66)    | \$ -6.47%          | %                   | \$ -                     | \$ 28,006.65             | \$ 26,194.00 | -6.47% |
| 23          |                                    | 350,000           | \$ 31,855.67                                       | \$ 29,740.91 | \$ (2,114.76)    | \$ -6.64%          | %                   | \$ -                     | \$ 31,855.67             | \$ 29,740.91 | -6.64% |
| 24          |                                    | 400,000           | \$ 35,704.69                                       | \$ 33,287.82 | \$ (2,416.87)    | \$ -6.77%          | %                   | \$ -                     | \$ 35,704.69             | \$ 33,287.82 | -6.77% |
| 25          |                                    | 450,000           | \$ 39,553.71                                       | \$ 36,834.73 | \$ (2,718.98)    | \$ -6.87%          | %                   | \$ -                     | \$ 39,553.71             | \$ 36,834.73 | -6.87% |
| 26          |                                    | 500,000           | \$ 43,402.73                                       | \$ 40,381.64 | \$ (3,021.09)    | \$ -6.96%          | %                   | \$ -                     | \$ 43,402.73             | \$ 40,381.64 | -6.96% |
| 27          |                                    | 550,000           | \$ 47,251.75                                       | \$ 43,928.55 | \$ (3,323.20)    | \$ -7.03%          | %                   | \$ -                     | \$ 47,251.75             | \$ 43,928.55 | -7.03% |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.  
 CASE NO. 19-0029-GA-ATA  
 TAX SAVINGS CREDIT RIDER (TSCR) - TYPICAL BILL COMPARISON  
 LARGE VOLUME TRANSPORTATION SERVICE - FEDERAL - RATE 360

ATTACHMENT 3  
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| LINE NO. | RATE CODE                      | LEVEL OF USAGE | BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1] |               |                 |                  |                       |                    |                     |             |                   |
|----------|--------------------------------|----------------|--|---------------|-----------------|------------------|-----------------------|--------------------|---------------------|-------------|-------------------|
|          |                                |                | CURRENT BILL                                       | PROPOSED BILL | DOLLAR INCREASE | PERCENT INCREASE | GAS COST RECOVERY [2] | TOTAL CURRENT BILL | TOTAL PROPOSED BILL |             |                   |
|          |                                |                |  |               |                 |                  |                       | \$                 | \$                  |             |                   |
|          |                                |                | (A)  | (B)           | (C)             | (D = C - B)      | (E = D / B)           | (F)                | (G = B + F)         | (H = C + F) | (I = (H - G) / G) |
|          |                                |                | (CCF)  | (\$)          | (\$)            | (\$)             | (%)                   | (\$)               | (\$)                | (\$)        | (%)               |
| 1        | 360-F                          | 0              | \$ 500.00  | \$ 500.00     | \$ -            | 0.00%            | \$ -                  | \$ 500.00          | \$ 500.00           | \$ 500.00   | 0.00%             |
| 2        | LARGE VOLUME SERVICE - FEDERAL | 500            | \$ 548.91  | \$ 546.03     | \$ (2.88)       | -0.52%           | \$ -                  | \$ 548.91          | \$ 546.03           | \$ -        | -0.52%            |
| 3        | TRANSPORTATION SERVICE         | 1,000          | \$ 597.81  | \$ 592.05     | \$ (5.76)       | -0.96%           | \$ -                  | \$ 597.81          | \$ 592.05           | \$ -        | -0.96%            |
| 4        |                                | 2,000          | \$ 695.62  | \$ 684.11     | \$ (11.51)      | -1.66%           | \$ -                  | \$ 695.62          | \$ 684.11           | \$ -        | -1.66%            |
| 5        |                                | 3,000          | \$ 793.43  | \$ 776.16     | \$ (17.27)      | -2.18%           | \$ -                  | \$ 793.43          | \$ 776.16           | \$ -        | -2.18%            |
| 6        |                                | 4,000          | \$ 891.24  | \$ 868.21     | \$ (23.03)      | -2.58%           | \$ -                  | \$ 891.24          | \$ 868.21           | \$ -        | -2.58%            |
| 7        |                                | 5,000          | \$ 989.05  | \$ 960.26     | \$ (28.79)      | -2.91%           | \$ -                  | \$ 989.05          | \$ 960.26           | \$ -        | -2.91%            |
| 8        |                                | 10,000         | \$ 1,478.10  | \$ 1,420.53   | \$ (57.57)      | -3.90%           | \$ -                  | \$ 1,478.10        | \$ 1,420.53         | \$ -        | -3.90%            |
| 9        |                                | 15,000         | \$ 1,967.15  | \$ 1,880.79   | \$ (86.36)      | -4.39%           | \$ -                  | \$ 1,967.15        | \$ 1,880.79         | \$ -        | -4.39%            |
| 10       |                                | 20,000         | \$ 2,456.20  | \$ 2,341.06   | \$ (115.14)     | -4.69%           | \$ -                  | \$ 2,456.20        | \$ 2,341.06         | \$ -        | -4.69%            |
| 11       |                                | 30,000         | \$ 3,434.30  | \$ 3,261.58   | \$ (172.72)     | -5.03%           | \$ -                  | \$ 3,434.30        | \$ 3,261.58         | \$ -        | -5.03%            |
| 12       |                                | 40,000         | \$ 4,412.40  | \$ 4,182.11   | \$ (230.29)     | -5.22%           | \$ -                  | \$ 4,412.40        | \$ 4,182.11         | \$ -        | -5.22%            |
| 13       |                                | 50,000         | \$ 5,390.50  | \$ 5,102.64   | \$ (287.86)     | -5.34%           | \$ -                  | \$ 5,390.50        | \$ 5,102.64         | \$ -        | -5.34%            |
| 14       |                                | 60,000         | \$ 6,259.70  | \$ 5,914.27   | \$ (345.43)     | -5.52%           | \$ -                  | \$ 6,259.70        | \$ 5,914.27         | \$ -        | -5.52%            |
| 15       |                                | 70,000         | \$ 7,128.90  | \$ 6,725.89   | \$ (403.01)     | -5.65%           | \$ -                  | \$ 7,128.90        | \$ 6,725.89         | \$ -        | -5.65%            |
| 16       |                                | 80,000         | \$ 7,998.10  | \$ 7,537.52   | \$ (460.58)     | -5.76%           | \$ -                  | \$ 7,998.10        | \$ 7,537.52         | \$ -        | -5.76%            |
| 17       |                                | 90,000         | \$ 8,867.30  | \$ 8,349.15   | \$ (518.15)     | -5.84%           | \$ -                  | \$ 8,867.30        | \$ 8,349.15         | \$ -        | -5.84%            |
| 18       |                                | 100,000        | \$ 9,736.50  | \$ 9,160.78   | \$ (575.72)     | -5.91%           | \$ -                  | \$ 9,736.50        | \$ 9,160.78         | \$ -        | -5.91%            |
| 19       |                                | 150,000        | \$ 14,082.50                                       | \$ 13,218.91  | \$ (863.59)     | -6.13%           | \$ -                  | \$ 14,082.50       | \$ 13,218.91        | \$ -        | -6.13%            |
| 20       |                                | 200,000        | \$ 18,428.50                                       | \$ 17,277.05  | \$ (1,151.45)   | -6.25%           | \$ -                  | \$ 18,428.50       | \$ 17,277.05        | \$ -        | -6.25%            |
| 21       |                                | 250,000        | \$ 21,890.50                                       | \$ 20,451.19  | \$ (1,439.31)   | -6.58%           | \$ -                  | \$ 21,890.50       | \$ 20,451.19        | \$ -        | -6.58%            |
| 22       |                                | 300,000        | \$ 25,352.50                                       | \$ 23,625.33  | \$ (1,727.17)   | -6.81%           | \$ -                  | \$ 25,352.50       | \$ 23,625.33        | \$ -        | -6.81%            |
| 23       |                                | 350,000        | \$ 28,814.50                                       | \$ 26,799.47  | \$ (2,015.03)   | -6.99%           | \$ -                  | \$ 28,814.50       | \$ 26,799.47        | \$ -        | -6.99%            |
| 24       |                                | 400,000        | \$ 32,276.50                                       | \$ 29,973.61  | \$ (2,302.89)   | -7.13%           | \$ -                  | \$ 32,276.50       | \$ 29,973.61        | \$ -        | -7.13%            |
| 25       |                                | 450,000        | \$ 35,738.50                                       | \$ 33,147.74  | \$ (2,590.76)   | -7.25%           | \$ -                  | \$ 35,738.50       | \$ 33,147.74        | \$ -        | -7.25%            |
| 26       |                                | 500,000        | \$ 39,200.50                                       | \$ 36,321.88  | \$ (2,878.62)   | -7.34%           | \$ -                  | \$ 39,200.50       | \$ 36,321.88        | \$ -        | -7.34%            |
| 27       |                                | 550,000        | \$ 42,662.50                                       | \$ 39,496.02  | \$ (3,166.48)   | -7.42%           | \$ -                  | \$ 42,662.50       | \$ 39,496.02        | \$ -        | -7.42%            |

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per CCF, with applicable Gross Receipts Taxes added.

**CERTIFICATE OF SERVICE**

In accordance with Rule 4901-1-05, Ohio Administrative Code, the PUCO's e-filing system will electronically serve notice of the filing of this document upon the following parties. In addition, I hereby certify that a service copy of the foregoing *Application of Vectren Energy Delivery of Ohio, Inc. to Establish a Tax Savings Credit Rider* was sent by, or on behalf of, the undersigned counsel for Vectren Energy Delivery of Ohio, Inc. to the following party this 7<sup>th</sup> day of January 2019 via electronic transmission.

/s/ Matthew R. Pritchard

Matthew R. Pritchard

**William L. Wright** (Reg. No. 0018010)  
Chief, Public Utilities Section  
Office of the Ohio Attorney General  
30 E. Broad St., 16th Floor  
Columbus, OH 43215  
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**ATTORNEY FOR THE STAFF OF THE  
PUBLIC UTILITIES COMMISSION OF OHIO**

**This foregoing document was electronically filed with the Public Utilities**

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**in**

**Case No(s). 19-0029-GA-ATA**

Summary: Application Application of Vectren Energy Delivery of Ohio, Inc. for Approval of a Tax Savings Credit Rider electronically filed by Mr. Matthew R. Pritchard on behalf of Vectren Energy Delivery of Ohio, Inc.