

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

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

STIPULATION AND RECOMMENDATION

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DELIVERY OF OHIO, INC.**

MAY 28, 2020

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In the Matter of the Application of)	
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STIPULATION AND RECOMMENDATION

I. BACKGROUND

A. Rule 4901-1-30, Ohio Administrative Code (“OAC”), provides that any two or more parties to a proceeding may enter into a written or oral stipulation concerning the issues presented in such proceeding. Pursuant to Rule 4901-1-10(C), OAC, the Staff of the Public Utilities Commission of Ohio (“Staff”) is considered a party for the purpose of entering into a stipulation under Rule 4901-1-30 OAC.

B. The purpose of this document is to set forth the understanding of the Signatory Parties (as defined below), to resolve all issues raised in this proceeding, and to resolve the directives issued by the Public Utilities Commission of Ohio (“Commission”) in Case No. 18-47-AU-COI (“*Tax Investigation Case*”). The Tax Investigation Case was initiated to implement a process whereby the benefits of the reduced corporate income tax rate (35 percent to 21 percent) from the Tax Cuts and Jobs Act of 2017 could be passed back to utility consumers.

C. While the Signatory Parties were not able to resolve all issues in this proceeding through this Stipulation and Recommendation (“Stipulation”), the structure addressed herein will allow the flow back of tax savings credits to customers on a more expedited basis than would otherwise be possible if the Signatory Parties proceeded on

a fully litigated path. As will be detailed more fully below, there is one remaining substantive issue that the Signatory Parties could not resolve and which the Signatory Parties seek to defer resolution of until later this year through litigation if necessary.

II. PARTIES

A. This Stipulation and Recommendation is entered into by and among Vectren Energy Delivery of Ohio, Inc. ("Company"), Staff, and the Office of the Ohio Consumers' Counsel ("OCC") (collectively, "Signatory Parties"). The Signatory Parties make up all of the parties to this proceeding.

III. GENERAL MATTERS

A. It is understood by the Signatory Parties that this Stipulation is not binding upon the Commission. However, the agreement contained herein is supported by information provided herewith, or referenced herein, is based upon the Signatory Parties' desire to arrive at a reasoned and reasonable result considering the law, facts, and circumstances and, accordingly, should be given careful consideration by the Commission.

B. This Stipulation is submitted for purposes stated in paragraph I.B above and should not be understood to necessarily reflect the positions which the Signatory Parties would have taken if all the issues in the proceeding would have been litigated. Like most stipulations and recommendations reviewed by the Commission, the willingness of the Signatory Parties to jointly sponsor this document is predicated on the reasonableness of the Stipulation taken as a whole. The fact that this document is being offered by the Signatory Parties should not be construed as necessarily indicating agreement on theory or concepts.

C. Except for enforcement purposes, neither this Stipulation nor the information and data contained herein, nor the Commission Order approving the Stipulation shall be cited as precedent in any future proceedings for or against any Signatory Party, or the Commission itself.

IV. TERMS AND CONDITIONS

The Signatory Parties agree and stipulate as follows:

A. The Application filed in this matter on January 7, 2019 should be approved by the Commission, as modified by the recommendations made in the Staff Report except for Component D of the Application, which the Signatory Parties agree to defer to future litigation, as described in Section IV.B below. The Signatory Parties further agree to an adjustment from the Company's as-filed excess accumulated deferred income taxes ("EDIT") balances, reflecting a transfer of \$192,524 from the Normalized EDIT balance to the Non-Normalized EDIT balance. The final recommended approach of the Tax Savings Credit Rider ("TSCR") is reflected in the following provisions.

1. Component A of the Application (Normalized EDIT) will operate as follows:

- i. The Normalized EDIT balance (which represents money to be credited to customers) reflected in the Application will be decreased by \$192,524.
- ii. The Normalized EDIT return will be amortized based on the Average Rate Assumption Method ("ARAM"), estimated to be approximately 25 years.

- iii. The amortization period (*i.e.* the approximately 25-year payback period for customers) assumes a start date of January 1, 2018. The TSCR credit rates to customers for 2020 include 2018, 2019, and 2020 Normalized EDIT amortizations.
- iv. These credits will be returned to customers through the TSCR.
- v. The Normalized EDIT Cost of Service Study (“COSS”) allocations will be based on the rate base allocation factors from the Company’s 2018 rate case, Case No. 18-0298-GA-AIR (“2018 Rate Case”). This means that residential customers will receive 74.85% of the credits and nonresidential customers will receive 25.15%.
- vi. The Component A Normalized EDIT balance is approximately \$74.6 million (\$58.9 million net of income taxes), which is estimated at this time to represent approximately \$189 in total credits for each of the Company’s residential customers.

2. Component B of the Application (Non-Normalized EDIT) will operate as follows:

- i. The Non-Normalized EDIT balance (which represents money to be credited to customers) reflected in the Application will be increased by \$192,524.
- ii. The Non-Normalized EDIT will be amortized over 6 years.
 - 1. The 6-year amortization period (*i.e.* the payback period for customers) will assume a start date of January 1, 2018. The

TSCR credit rates for 2020 will include 2018, 2019, and 2020 Non-Normalized EDIT amortizations.

- iii. These credits will be returned to customers through the TSCR.
- iv. The Non-Normalized EDIT COSS allocations will be based on the Rate Base allocation factors from 2018 Rate Case. This means that residential customers will receive 74.85% of the credits and nonresidential customers will receive 25.15%.
- v. The Component B Non-Normalized EDIT balance is approximately \$25.9 million (\$20.4 million net of income taxes), which is estimated at this time to represent approximately \$66 in total credits for each of the Company's residential customers.

3. Component C of the Application (Stub Period) will operate as follows:

- i. The COSS allocations will be based on the Rate Base allocation factors from the 2018 Rate Case instead of the 2007 Rate Case COSS. This means that residential customers will receive 74.85% of the credits and nonresidential customers will receive 25.15%.
- ii. Interest will continue to accrue at the long-term debt rate until amortization begins.
- iii. For the refund year 2020, one-twelfth of the final amount of the deferred liability will be returned monthly to customers through the TSCR. The remaining balance will be refunded over calendar year 2021 in accordance with section VI.A.4.

- iv. The Component C Stub Period balance is approximately \$6 million, which is estimated at this time to represent approximately \$15 in total credits for each of the Company's residential customers.

B. The Signatory Parties agree that the initial 2020 TSCR rates will not reflect Component D of the Application (referred to in some instances as incremental return or financing costs). The Signatory Parties further agree to carve final resolution of Component D of the application out of this settlement and litigate the issue before the Commission at a later date. Whether subsequent TSCR rates reflect Component D of the Application will be based upon ultimate resolution of the issue by the Commission.

1. In light of the ongoing COVID-19 emergency, the fact that the Company is providing rate credits to customers, and the only issue being deferred is in the Company's interest and which the Company agrees to defer resolution thereof, the Signatory Parties support a procedural schedule where Component D will not be litigated¹ until later in 2020.
2. The Signatory Parties will provide the administrative law judge assigned to this proceeding with a status update by the end of July 2020 regarding their requested timing for a procedural schedule to resolve Component D. In the event that circumstances warrant a further delay in issuing a procedural schedule, the Signatory Parties agree to further confer with the administrative law judge every other month (or at such frequency requested by the Commission) until such time as a procedural schedule is issued.

¹ The Signatory Parties have discussed the possibility of foregoing live witness testimony and anticipate discussing an alternative to the standard hearing process with the administrative law judge as part of the process set forth in Section IV.B.2.

C. If the Commission adopts this Stipulation without material modification, the TSCR will be implemented no later than the first month following a Commission order in this proceeding.

D. If Federal corporate income tax rates change (increase or decrease) during the amortization periods set forth in the Stipulation, nothing shall prevent the Company or other Signatory Party from proposing to alter the TSCR in a future proceeding to address these changes. The Stipulating Parties reserve the right to address these changes in a future proceeding, and nothing within this Stipulation shall presume agreement by the Signatory Parties to any specific change.

V. Initial TSCR Rates for 2020

A. The calculation of the TSCR rates, which are to be credited to consumers as the means of passing back the benefits to Vectren's customers for the reduced corporate income tax obligation from the Tax Cuts and Jobs Act of 2017, is reflected in and supported by Attachment A to this Stipulation.

B. The Signatory Parties agree that the 2020 TSCR rates to be credited to consumers reflected in Attachment A to this Stipulation should be approved by the Commission.

C. The Signatory Parties agree that the Commission should approve the TSCR tariff sheet as reflected in Attachment B. The Signatory Parties further request that an order approving this Stipulation authorize the Company to implement the TSCR upon the compliance filing of the TSCR tariff sheet reflected in Attachment B.

D. The Signatory Parties support the changes to the Company's tariff reflected in Attachment C.1, which add references to the TSCR throughout the Company's tariff.

Redline copies of the proposed tariff changes are reflected in Attachment C.2. The Signatory Parties request that the Commission authorize the Company to implement the tariff changes reflected in Attachment C upon the filing of final compliance tariff sheets.

VI. Annual Process to Update TSCR Rates

A. The Company will file an annual update to the TSCR by October 1st of each year with rates effective January 1st of the following year, subject to the following:

1. The proposed TSCR rates to be credited to consumers will be subject to an annual review by Staff with proposed rates automatically approved after 90 days. The automatic approval process may be suspended at the recommendation of Staff, by the Commission on its own initiative, or following a recommendation by an intervening party, through an entry or decision of the Commission issued in the proceeding.
2. The proposed TSCR rates to be credited to consumers will reflect projected Normalized and Non-Normalized Credits for the following calendar year.
3. The TSCR rates will reconcile actual credits issued to customers against projected credits, with any variance included for credit or recovery in subsequent TSCR proceedings. The reconciliation will capture the 12-months ended August 31st of each annual period.
4. As the initial TSCR rates will not be in place effective January 1, 2020, the initial period will be treated as a variance to be credited to customers in the next annual TSCR proceeding.
5. There will not be any carrying costs on over- or under-recoveries.

VII. General Provisions

A. Nothing in this Stipulation prevents parties from recommending changes to the methodology related to the amortization of the then-current Normalized EDIT balance in the Company's next rate case.

B. This Stipulation is conditioned upon adoption of the Stipulation by the Commission in its entirety and without material modification. Each Signatory Party has the right, in its sole discretion, to determine whether the Commission's approval of this Stipulation constitutes a "material modification" thereof. If the Commission rejects or materially modifies all or any part of this Stipulation, any Signatory Party shall have the right to apply for rehearing. If the Commission does not adopt the Stipulation without material modification upon rehearing, or if the Commission makes a material modification to any Order adopting the Stipulation pursuant to any reversal, vacation and/or remand by the Supreme Court of Ohio, then within thirty (30) days of the Commission's Entry on Rehearing or Order on Remand any Signatory Party may withdraw from the Stipulation by filing a notice with the Commission ("Notice of Withdrawal"). A Signatory Party may also file a Notice of Withdrawal within 30 days after another Signatory Party filing a Notice of Withdrawal. No Signatory Party shall file a Notice of Withdrawal without first negotiating in good faith with the other Signatory Parties to achieve an outcome that substantially satisfies the intent of the Stipulation. If the discussions to achieve an outcome that substantially satisfies the intent of the Stipulation are successful, then some or all of the Signatory Parties shall submit the amended Stipulation to the Commission for approval, after a hearing if necessary. If the discussions to achieve an outcome that substantially satisfies the intent of the Stipulation are unsuccessful, and a Signatory Party files a Notice

of Withdrawal, then the Commission will convene an evidentiary hearing to afford that Signatory Party the opportunity to advance its position in the proceeding.

C. This Stipulation is submitted for purposes of this proceeding only, and is neither binding in any other proceeding nor is it to be offered or relied upon in any other proceeding, except as necessary to enforce the terms of this Stipulation.

D. The Signatory Parties stipulate, agree, and recommend that the Commission issue a final Opinion and Order in this proceeding, ordering the adoption of this Stipulation, including the terms and conditions agreed to in this Stipulation by all Signatory Parties.

VIII. COMMISSION THREE-PART TEST

When considering proposed stipulations, the Commission reviews whether the agreement is reasonable and should be adopted. In considering the reasonableness of a stipulation, the Commission has used the following criteria:²

- 1) Is the settlement a product of serious bargaining among capable, knowledgeable parties;
- 2) Does the settlement, as a package, benefit ratepayers and the public interest; and
- 3) Does the settlement package violate any important regulatory principle or practice?

For the first prong, the Signatory Parties, all of whom are represented by capable and knowledgeable counsel, have engaged in lengthy, serious, arm's length bargaining in an effort to reach a mutually acceptable resolution that addresses the concerns raised in the Company's application. The Signatory Parties used their expert knowledge to come

² The Commission's use of these three criteria to evaluate the reasonableness of a stipulation has been endorsed by the Supreme Court of Ohio. See, e.g., *Consumers' Counsel v. Pub. Util. Comm.*, 64 Ohio St.3d 123, 126 (1992); *AK Steel Corp. v. Pub. Util. Comm.*, 95 Ohio St.3d 81, 2002-Ohio-1735.

to a mutually beneficial resolution of their issues with the application. The Stipulation satisfies the first prong.

This Stipulation meets the second prong of the Commission's analysis because this Stipulation benefits customers and the public interest by resolving all but one of the Signatory Parties' issues raised with the application. The Signatory Parties agree it is unnecessary to engage in litigation of all of the issues. Instead, the Signatory Parties agree to reserve future litigation on just one issue. In joining this Stipulation, the Signatory Parties agree that it is in the public interest to resolve certain issues included in the application through a settlement. The primary objective of this Stipulation is to resolve all but one of the Signatory Parties' issues with the application and agree on a timeline to resolve the final issue.

Finally, this Stipulation does not violate any important regulatory principle or practice; and it complies with and promotes the policies and requirements of TCJA.

IX. CONCLUSION

The undersigned hereby stipulate and agree that it is authorized to enter into this Stipulation on this 28th day of May 2020. This Stipulation and Recommendation may be signed in counterparts and/or by email authorization.

VECTREN ENERGY DELIVERY OF OHIO, INC.

By: /s/ Matthew R. Pritchard
Matthew Pritchard

**STAFF OF THE PUBLIC UTILITIES
COMMISSION OF OHIO**

By: /s/ Thomas Lindgren (By MP per email
authorization)
Thomas Lindgren

**THE OFFICE OF THE OHIO CONSUMERS'
COUNSEL**

By: /s/ Christopher Healey (By MP per
email authorization)
Christopher Healey

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 *Stipulation and Recommendation* was sent by, or on behalf of, the undersigned counsel for Vectren Energy Delivery of Ohio, Inc. to the following parties this 28th day of May 2020 *via* electronic transmission.

/s/ Matthew R. Pritchard

Matthew R. Pritchard

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ATTORNEY EXAMINERS

ATTACHMENT A

CALCULATION EXHIBITS

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 19-0029-GA-ATA
TAX SAVINGS CREDIT RIDER (TSCR) CALCULATION
RATES EFFECTIVE JANUARY 1, 2020

ATTACHMENT A
SCHEDULE 1
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Cumulative TSCR Rates and Charges - Effective January 1, 2020

Rate Schedule	Allocated Revenue Credit	Annual Bills	Annual Throughput (CCF)	Rate per Customer per Month	Rate per CCF
Rates 310/311/315	\$ (19,555,690)	3,541,189		\$ (5.52)	
Rates 320/321/325	\$ (4,122,763)		94,262,289		\$ (0.04374)
Rate 345	\$ (927,491)		50,753,816		\$ (0.01827)
Rate 360	\$ (1,520,563)		184,040,109		\$ (0.00826)
Total	\$ (26,126,506)				

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 19-0029-GA-ATA
TAX SAVINGS CREDIT RIDER (TSCR) CALCULATION
RATES EFFECTIVE JANUARY 1, 2020

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2018 Revenue Credit

Component A

Excess Deferred Income Taxes - Normalized Amortization - 2018	\$ (1,891,942)
Revenue Conversion Factor (1 / (1 - 21%))	1.265822785
EDIT - Normalized Amortization - 2018 Revenue Credit	\$ (2,394,863)

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%	\$ (1,792,555)	3,541,189		\$ (0.51)	
Rates 320/321/325	15.78%	\$ (377,909)		94,262,289		\$ (0.00401)
Rate 345	3.55%	\$ (85,018)		50,753,816		\$ (0.00168)
Rate 360	5.82%	\$ (139,381)		184,040,109		\$ (0.00076)
Total	100.00%	\$ (2,394,863)				

Component B

Excess Deferred Income Taxes - Non-Normalized Amortization - 2018	\$ (3,406,615)
Revenue Conversion Factor (1 / (1 - 21%))	1.265822785
EDIT - Non-Normalized Amortization - 2018 Revenue Credit	\$ (4,312,171)

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%	\$ (3,227,660)	3,541,189		\$ (0.91)	
Rates 320/321/325	15.78%	\$ (680,461)		94,262,289		\$ (0.00722)
Rate 345	3.55%	\$ (153,082)		50,753,816		\$ (0.00302)
Rate 360	5.82%	\$ (250,968)		184,040,109		\$ (0.00136)
Total	100.00%	\$ (4,312,171)				

Component C

Excess Base Rate Collections - 2018 Revenue Credit	\$ (3,385,042)
Carrying Costs	\$ (85,811)
Excess Base Rate Collections - 2018 Revenue Credit with Carrying Costs	\$ (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%	\$ (2,597,933)	3,541,189		\$ (0.73)	
Rates 320/321/325	15.78%	\$ (547,701)		94,262,289		\$ (0.00581)
Rate 345	3.55%	\$ (123,215)		50,753,816		\$ (0.00243)
Rate 360	5.82%	\$ (202,004)		184,040,109		\$ (0.00110)
Total	100.00%	\$ (3,470,853)				

Component D

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%	\$ -				

Total 2018 Revenue Credit	\$ (10,177,887)
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Rate Schedule	Allocation Percentage	Allocated Revenue Credit	Annual Bills	Annual Throughput (CCF)	Rate per Customer per Month	Rate per CCF
Rates 310/311/315		\$ (7,618,148)	3,541,189		\$ (2.15)	
Rates 320/321/325		\$ (1,606,071)		94,262,289		\$ (0.01704)
Rate 345		\$ (361,315)		50,753,816		\$ (0.00712)
Rate 360		\$ (592,353)		184,040,109		\$ (0.00322)
Total		\$ (10,177,887)				

VECTREN ENERGY DELIVERY OF OHIO, INC.
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2019 Revenue Credit

Component A

Excess Deferred Income Taxes - Normalized Amortization - 2019	\$ (1,982,183)
Revenue Conversion Factor (1 / (1 - 21%))	1.265822785
EDIT - Normalized Amortization - 2019 Revenue Credit	\$ (2,509,093)

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%	\$ (1,878,056)	3,541,189		\$ (0.53)	
Rates 320/321/325	15.78%	\$ (395,935)		94,262,289		\$ (0.00420)
Rate 345	3.55%	\$ (89,073)		50,753,816		\$ (0.00175)
Rate 360	5.82%	\$ (146,029)		184,040,109		\$ (0.00079)
Total	100.00%	\$ (2,509,093)				

Component B

Excess Deferred Income Taxes - Non-Normalized Amortization - 2019	\$ (3,406,615)
Revenue Conversion Factor (1 / (1 - 21%))	1.265822785
EDIT - Non-Normalized Amortization - 2019 Revenue Credit	\$ (4,312,171)

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%	\$ (3,227,660)	3,541,189		\$ (0.91)	
Rates 320/321/325	15.78%	\$ (680,461)		94,262,289		\$ (0.00722)
Rate 345	3.55%	\$ (153,082)		50,753,816		\$ (0.00302)
Rate 360	5.82%	\$ (250,968)		184,040,109		\$ (0.00136)
Total	100.00%	\$ (4,312,171)				

Component C

Excess Base Rate Collections - 2019 Revenue Credit	\$ (2,256,695) [B]
Carrying Costs	\$ (247,898)
Excess Base Rate Collections - 2019 Revenue Credit with Carrying Costs	\$ (2,504,593)

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%	\$ (1,874,688)	3,541,189		\$ (0.53)	
Rates 320/321/325	15.78%	\$ (395,225)		94,262,289		\$ (0.00419)
Rate 345	3.55%	\$ (88,913)		50,753,816		\$ (0.00175)
Rate 360	5.82%	\$ (145,767)		184,040,109		\$ (0.00079)
Total	100.00%	\$ (2,504,593)				

Component D

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%	\$ -				

Total 2019 Revenue Credit	\$ (9,325,856)
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Rate Schedule	Allocation Percentage	Allocated Revenue Credit	Annual Bills	Annual Throughput (CCF)	Rate per Customer per Month	Rate per CCF
Rates 310/311/315		\$ (6,980,403)	3,541,189		\$ (1.97)	
Rates 320/321/325		\$ (1,471,620)		94,262,289		\$ (0.01561)
Rate 345		\$ (331,068)		50,753,816		\$ (0.00652)
Rate 360		\$ (542,765)		184,040,109		\$ (0.00295)
Total		\$ (9,325,856)				

VECTREN ENERGY DELIVERY OF OHIO, INC.
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2020 Projected Revenue Credit

Component A

Excess Deferred Income Taxes - Normalized Amortization - 2020	\$ (1,750,045)
Revenue Conversion Factor (1 / (1 - 21%))	1.265822785
EDIT - Normalized Amortization - 2020 Revenue Credit	\$ (2,215,247)

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%	\$ (1,658,112)	3,541,189		\$ (0.47)	
Rates 320/321/325	15.78%	\$ (349,566)		94,262,289		\$ (0.00371)
Rate 345	3.55%	\$ (78,641)		50,753,816		\$ (0.00155)
Rate 360	5.82%	\$ (128,927)		184,040,109		\$ (0.00070)
Total	100.00%	\$ (2,215,247)				

Component B

Excess Deferred Income Taxes - Non-Normalized Amortization - 2020	\$ (3,406,615)
Revenue Conversion Factor (1 / (1 - 21%))	1.265822785
EDIT - Non-Normalized Amortization - 2020 Revenue Credit	\$ (4,312,171)

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%	\$ (3,227,660)	3,541,189		\$ (0.91)	
Rates 320/321/325	15.78%	\$ (680,461)		94,262,289		\$ (0.00722)
Rate 345	3.55%	\$ (153,082)		50,753,816		\$ (0.00302)
Rate 360	5.82%	\$ (250,968)		184,040,109		\$ (0.00136)
Total	100.00%	\$ (4,312,171)				

Component C

Excess Base Rate Collections - 2020 Revenue Credit	\$ - [B]
Carrying Costs	\$ (95,345)
Excess Base Rate Collections - 2020 Revenue Credit with Carrying Costs	\$ (95,345)

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%	\$ (71,366)	3,541,189		\$ (0.02)	
Rates 320/321/325	15.78%	\$ (15,045)		94,262,289		\$ (0.00016)
Rate 345	3.55%	\$ (3,385)		50,753,816		\$ (0.00007)
Rate 360	5.82%	\$ (5,549)		184,040,109		\$ (0.00003)
Total	100.00%	\$ (95,345)				

Component D

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%	\$ -				

Total 2020 Revenue Credit	\$ (6,622,763)
----------------------------------	-----------------------

Rate Schedule	Allocation Percentage	Allocated Revenue Credit	Annual Bills	Annual Throughput (CCF)	Rate per Customer per Month	Rate per CCF
Rates 310/311/315		\$ (4,957,138)	3,541,189		\$ (1.40)	
Rates 320/321/325		\$ (1,045,072)		94,262,289		\$ (0.01109)
Rate 345		\$ (235,108)		50,753,816		\$ (0.00463)
Rate 360		\$ (385,445)		184,040,109		\$ (0.00209)
Total		\$ (6,622,763)				

Cumulative TSCR Rates and Charges - Effective January 1, 2020

Rate Schedule	Allocation Percentage	Allocated Revenue Credit	Annual Bills	Annual Throughput (CCF)	Rate per Customer per Month	Rate per CCF
Rates 310/311/315		\$ (19,555,690)	3,541,189		\$ (5.52)	
Rates 320/321/325		\$ (4,122,763)		94,262,289		\$ (0.04374)
Rate 345		\$ (927,491)		50,753,816		\$ (0.01827)
Rate 360		\$ (1,520,563)		184,040,109		\$ (0.00826)
Total		\$ (26,126,506)				

[A] Allocation percentages for Normalized (Component A), Non-Normalized (Component B), and Excess Base Rates collections (Component C) based on Total Rate Base in VEDO's base rate case, Case No. 18-0298-GA-AIR.

[B] Current base rates adjusted effective September 1, 2019. Excess Base Rate collections are through August 31, 2019.

ATTACHMENT A
SCHEDULE 3
PAGE 1 OF 1

[illegible]

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 A
SCHEDULE 4
PAGE 1 OF 1

	Rate Case Original	Rate Case Proposed Rates	Tax Rate Adjustments	Rate Case 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
9 Net Income - Booked	\$ 12,846,549	\$ 15,520,732	\$ (2,674,183)	\$ 12,846,549	9
10 Net Operating Income	\$ 20,878,052	\$ 23,552,235	\$ (2,674,183)	\$ 20,878,052	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%		79.00%	18
19 Decline in Revenues		\$ (3,385,042)			19
20					20
21					21
22 Federal Income Tax Calculation					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
BALANCES AS OF DECEMBER 31, 2017

ATTACHMENT A
SCHEDULE 5
PAGE 1 OF 1

6

AS ADJUSTED IN TAX RETURN

Amortization Period

ARAM Defined

6-years

		Total Excess Deferred				
	Year	Normalized	Non-Normalized	Credit		
1	2018	\$ (1,891,942)	\$ (3,406,615)	\$	(5,298,557)	1
2	2019	\$ (1,982,183)	\$ (3,406,615)	\$	(5,388,798)	2
3	2020	\$ (1,750,045)	\$ (3,406,615)	\$	(5,156,660)	3
4	2021	\$ (2,271,119)	\$ (3,406,615)	\$	(5,677,734)	4
5	2022	\$ (2,169,157)	\$ (3,406,615)	\$	(5,575,771)	5
6	2023	\$ (2,441,400)	\$ (3,406,615)	\$	(5,848,015)	6
7	2024	\$ (2,481,279)	\$ -	\$	(2,481,279)	7
8	2025	\$ (2,614,753)	\$ -	\$	(2,614,753)	8
9	2026	\$ (2,748,075)	\$ -	\$	(2,748,075)	9
10	2027	\$ (2,788,465)	\$ -	\$	(2,788,465)	10
11	2028	\$ (2,960,787)	\$ -	\$	(2,960,787)	11
12	2029	\$ (2,750,123)	\$ -	\$	(2,750,123)	12
13	2030	\$ (2,782,868)	\$ -	\$	(2,782,868)	13
14	2031	\$ (2,808,141)	\$ -	\$	(2,808,141)	14
15	2032	\$ (2,889,644)	\$ -	\$	(2,889,644)	15
16	2033	\$ (3,041,341)	\$ -	\$	(3,041,341)	16
17	2034	\$ (3,225,503)	\$ -	\$	(3,225,503)	17
18	2035	\$ (3,485,739)	\$ -	\$	(3,485,739)	18
19	2036	\$ (3,815,380)	\$ -	\$	(3,815,380)	19
20	2037	\$ (2,146,731)	\$ -	\$	(2,146,731)	20
21	2038	\$ (544,161)	\$ -	\$	(544,161)	21
22	2039	\$ (1,836,250)	\$ -	\$	(1,836,250)	22
23	2040	\$ (1,840,495)	\$ -	\$	(1,840,495)	23
24	2041	\$ (1,469,172)	\$ -	\$	(1,469,172)	24
25	2042	\$ (182,736)	\$ -	\$	(182,736)	25
26						26
27	Total	\$ (58,917,489)	\$ (20,439,689)	\$	(79,357,179)	27
		\$ -	\$ -			

ATTACHMENT B

**NEW TARIFF SHEET NO. 33
TAX SAVINGS CREDIT RIDER**

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

<u>Rate Schedule</u>	<u>\$ Per Month</u>	<u>\$ Per Billing Ccf</u>
310, 311 and 315	\$(5.52)	
320, 321 and 325		\$(0.04374)
345		\$(0.01827)
360		\$(0.00826)

Filed pursuant to the Finding and Order dated ____ , ____ in Case No. 19-0029-GA-ATA of The Public Utilities Commission of Ohio.

Issued _____

Issued by J. Cas Swiz, Director

Effective _____

ATTACHMENT C.1

**PROPOSED TARIFF PAGES FOR RATE SCHEDULES IMPACTED BY
THE TAX SAVINGS CREDIT RIDER**

VECTREN ENERGY DELIVERY OF OHIO, INC.
 Tariff for Gas Service
 P.U.C.O. No. 4

Sheet No. 2
 First Revised Page 1 of 2
 Cancels Original Page 1 of 2

TARIFF SHEET INDEX

Tariff Sheet

Description

1	Title Page
2	Tariff Sheet Index
3	Locations Served
4-9	Reserved for Future Use
 RATE SCHEDULES	
10	Rate 310 Residential Default Sales Service
11	Rate 311 Residential Standard Choice Offer Service
12	Rate 315 Residential Transportation Service
13	Rate 320 General Default Sales Service
14	Rate 321 General Standard Choice Offer Service
15	Rate 325 General Transportation Service
16	Reserved for Future Use
17	Rate 345 Large General Transportation Service
18	Rate 360 Large Volume Transportation Service
19	Reserved for Future Use
20	Rate 380 Pooling Service (Large Transportation Customers)
21	Rate 385 Choice Supplier Pooling Service
22	Reserved for Future Use
23	Rate 396 SCO Supplier Service
29-29	Reserved for Future Use
 RIDERS AND ADJUSTMENTS	
30	Miscellaneous Charges
31	Gas Cost Recovery Rider (Suspended)
32	Capital Expenditure Program Rider
33	Tax Savings Credit Rider
34	Reserved for Future Use
35	Migration Cost Rider (Suspended)
36	Balancing Cost Rider (Suspended)
37	Gross Receipts Excise Tax Rider
38	Reserved for Future Use
39	Uncollectible Expense Rider
40	Percentage of Income Payment Plan ("PIPP") Rider
41	Exit Transition Cost ("ETC") Rider
42	S.B. 287 Excise Tax Rider
43	Reserved for Future Use
44	Standard Choice Offer ("SCO") Rider
45	Distribution Replacement Rider ("DRR")
46	Energy Efficiency Funding Rider ("EEFR")
47	Energy Conversion Factor ("ECF")
48	Infrastructure Development Rider ("IDR")
49	Reserved for Future Use

Filed pursuant to the Finding and Order dated _____, in Case No. 19-0029-GA-ATA of The Public Utilities Commission of Ohio.

Issued _____, _____

Issued by J. Cas Swiz, Director

Effective _____, _____

VECTREN ENERGY DELIVERY OF OHIO, INC.
Tariff for Gas Service
P.U.C.O. No. 4

Sheet No. 10
First Revised Page 1 of 1
Cancels Original Page 1 of 1

RATE 310

RESIDENTIAL DEFAULT SALES SERVICE

APPLICABILITY

This Rate Schedule is applicable to any Residential Customer electing service hereunder when, in the judgement of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers, and:

- (1) Who is currently enrolled in Company's Percentage of Income Payment Plan ("PIPP"); or
- (2) Who is ineligible for service under Rate 315.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Monthly Charge (regardless of usage):

\$32.92 per meter

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 - Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 - Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Monthly Charge plus applicable Riders.

Miscellaneous Charges:

The Miscellaneous Charges set forth in Sheet No. 30, Miscellaneous Charges, shall be charged to Customer if applicable.

Customer Usage and Payment Information Release:

Usage information for the most recent twelve (12) months and payment information for the most recent twenty-four (24) months, if available, shall be provided to Customer upon request.

Filed pursuant to the Finding and Order dated _____, _____ in Case No. 19-0029-GA-ATA of The Public Utilities Commission of Ohio.

Issued _____, _____

Issued by J. Cas Swiz, Director

Effective _____, _____

VECTREN ENERGY DELIVERY OF OHIO, INC.
 Tariff for Gas Service
 P.U.C.O. No. 4

Sheet No. 11
 First Revised Page 1 of 1
 Cancels Original Page 1 of 1

RATE 311

RESIDENTIAL STANDARD CHOICE OFFER SERVICE

APPLICABILITY

This Rate Schedule shall be available to any Residential Customer electing service hereunder when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

This Rate Schedule shall not be available to any Residential Customer:

- (1) Who is currently enrolled in Company's Percentage of Income Payment Plan ("PIPP"); or
- (2) Who is ineligible for service under Rate 315.

Customers described above shall be served under Rate 310, Residential Default Sales Service.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of SCO Service. Customer's gas supply under SCO Service shall be provided by an SCO Supplier, who shall be identified on Customer's bill.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Monthly Charge (regardless of usage):

\$32.92 per meter

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 – Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Monthly Charge plus applicable Riders.

Miscellaneous Charges:

The Miscellaneous Charges set forth in Sheet No. 30, Miscellaneous Charges, shall be charged to Customer if applicable.

Customer Usage and Payment Information Release:

Usage information for the most recent twelve (12) months and payment information for the most recent twenty-four (24) months, if available, shall be provided to Customer upon request.

Filed pursuant to the Finding and Order dated _____, _____ in Case No. 19-0029-GA-ATA of The Public Utilities Commission of Ohio.

Issued _____,

Issued by J. Cas Swiz, Director

Effective _____,

VECTREN ENERGY DELIVERY OF OHIO, INC.
 Tariff for Gas Service
 P.U.C.O. No. 4

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 First Revised Page 1 of 2
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RATE 315

RESIDENTIAL TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be available to any Residential Customer electing service hereunder when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers. However, this Rate Schedule shall not be available to any Customer whose utility service account is past due at the time Customer desires to initiate this service unless Customer has discharged, or entered into a payment arrangement to discharge all existing arrearages owed to Company.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations, as well as the applicable provisions of Sheet No. 52 (Choice Supplier Pooling Service Terms and Conditions).

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Customer must enter into a contract for firm gas supplies with a Choice Supplier approved by Company for participation in the Choice Supplier Pooling Service under Rate 385. Company will maintain a list of such Choice Suppliers which shall be available by request and on Company's website.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Monthly Charge (regardless of usage):

\$32.92 per meter

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 – Infrastructure Development Rider

Filed pursuant to the Finding and Order dated _____, ____ in Case No. 119-0029-GA-ATA of The Public Utilities Commission of Ohio.

Issued _____

Issued by J. Cas Swiz, Director

Effective _____

RATE 320

GENERAL DEFAULT SALES SERVICE

APPLICABILITY

This Rate Schedule is applicable to any Non-Residential Customer electing service hereunder whose Annual Usage is less than 150,000 Ccf and who is ineligible for service under Rate 325 when, in the judgement of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

Group 1: \$42.80 per meter
Group 2: \$46.07 per meter
Group 3: \$92.13 per meter

Volumetric Charge (Applicable to Group 2 and Group 3 only):

\$0.18204 per Ccf for all Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 - Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 - Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus applicable Riders.

Miscellaneous Charges:

The Miscellaneous Charges set forth in Sheet No. 30, Miscellaneous Charges, shall be charged to Customer if applicable.

Customer Usage and Payment Information Release:

Usage information for the most recent twelve (12) months and payment information for the most recent twenty-four (24) months, if available, shall be provided to Customer upon request.

VECTREN ENERGY DELIVERY OF OHIO, INC.
 Tariff for Gas Service
 P.U.C.O. No. 4

Sheet No. 14
 First Revised Page 1 of 2
 Cancels Original Page 1 of 2

RATE 321

GENERAL STANDARD CHOICE OFFER SERVICE

APPLICABILITY

This Rate Schedule shall be available to any Non-Residential Customer electing service hereunder whose Annual Usage is less than 150,000 Ccf when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

This Rate Schedule shall not be available to any Non-Residential Customer who is ineligible for service under Rate 325. In such case, Customer shall be served under Rate 320, General Default Sales Service.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of SCO Service. Customer's gas supply under SCO Service shall be provided by an SCO Supplier, who shall be identified on Customer's bill.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

Group 1: \$42.80 per meter
 Group 2: \$46.07 per meter
 Group 3: \$92.13 per meter

Volumetric Charge (Applicable to Group 2 and Group 3 only):

\$0.18204 per Ccf for all Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 – Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus applicable Riders.

Filed pursuant to the Finding and Order dated _____, _____ in Case No. 19-0029-GA-ATA of The Public Utilities Commission of Ohio.

Issued _____

Issued by J. Cas Swiz, Director

Effective _____

VECTREN ENERGY DELIVERY OF OHIO, INC.
 Tariff for Gas Service
 P.U.C.O. No. 4

Sheet No. 15
 First Revised Page 1 of 3
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RATE 325

GENERAL TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be available to any Non-Residential Customer electing service hereunder whose Annual Usage is less than 150,000 Ccf when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers. However, this Rate Schedule shall not be available to any Customer whose utility service account is past due at the time Customer desires to initiate this service unless Customer has discharged, or entered into a payment arrangement to discharge all existing arrearages owed to Company.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations, as well as the applicable provisions of Sheet No. 52 (Choice Supplier Pooling Service Terms and Conditions).

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Customer must enter into a contract for firm gas supplies with a Choice Supplier approved by Company for participation in Choice Supplier Pooling Service under Rate 385. Company will maintain a list of such Choice Suppliers which shall be available by request and on Company's website.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

Group 1: \$42.80 per meter
 Group 2: \$46.07 per meter
 Group 3: \$92.13 per meter

Volumetric Charge (Applicable to Group 2 and Group 3 only):

\$0.18204 per Ccf for all Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 – Infrastructure Development Rider

Filed pursuant to the Finding and Order dated _____, _____ in Case No. 19-0029-GA-ATA of The Public Utilities Commission of Ohio.

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Issued by J. Cas Swiz, Director

Effective _____

VECTREN ENERGY DELIVERY OF OHIO, INC.
 Tariff for Gas Service
 P.U.C.O. No. 4

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RATE 345

LARGE GENERAL TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule is available to any Non-Residential Customer electing service hereunder whose Annual Usage is greater than 50,000 Ccf and less than 500,000 Ccf, and whose Maximum Daily Usage is less than 10,000 Ccf, and to certain other Non-Residential Customers who were receiving service hereunder prior to March 1, 2005, when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service, Transportation Terms and Conditions (Large Transportation Service) in Sheet No. 50, the Nomination and Balancing Provisions (Large Transportation Service) in Sheet No. 51, and the Commission's Regulations.

In addition, Large Transportation Customer receiving service hereunder that has not joined a Pool will also be required to receive service under Rate 380, Pooling Service.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service.

Interim Prepaid Supply Service as described below may also be provided under this Rate Schedule at Company's sole discretion. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Company shall provide Transportation Service from existing pipeline delivery points specified by Company to Customer on a non-discriminatory basis subject to the capacity of Company's Operational Systems.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

\$166.00 per meter

Volumetric Charge:

\$0.13178 per Ccf for the first 15,000 of Billing Ccf, plus
 \$0.11966 per Ccf for all Billing Ccf over 15,000 Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 48 – Infrastructure Development Rider

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RATE 360

LARGE VOLUME TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that has an Annual Usage of 500,000 Ccf or greater, or has a Maximum Daily Usage of 10,000 Ccf or greater, when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service, Transportation Terms and Conditions (Large Transportation Service) in Sheet No. 50, the Nomination and Balancing Provision (Large Transportation Service) in Sheet No. 51, and the Commission's Regulations.

In addition, Large Transportation Customer receiving service hereunder that has not joined a Pool will also be required to receive service under Rate 380, Pooling Service.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service.

Interim Prepaid Supply Service as described below may also be provided under this Rate Schedule at Company's sole discretion. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Company shall provide Transportation Service from existing pipeline delivery points specified by Company to Customer on a non-discriminatory basis subject to the capacity of Company's Operational Systems.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

\$524.00 per meter

Volumetric Charge:

\$0.10413 per Ccf for the first 50,000 of Billing Ccf, plus
 \$0.09279 per Ccf for the next 150,000 of Billing Ccf, plus
 \$0.07438 per Ccf for all Billing Ccf over 200,000 Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 48 – Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus applicable Riders

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ATTACHMENT C.2

**REDLINE TARIFF PAGES FOR RATE SCHEDULES IMPACTED BY
THE TAX SAVINGS CREDIT RIDER**

VECTREN ENERGY DELIVERY OF OHIO, INC.
Tariff for Gas Service
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TARIFF SHEET INDEX

Tariff Sheet

Description

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3	Locations Served
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RATE SCHEDULES	
10	Rate 310 Residential Default Sales Service
11	Rate 311 Residential Standard Choice Offer Service
12	Rate 315 Residential Transportation Service
13	Rate 320 General Default Sales Service
14	Rate 321 General Standard Choice Offer Service
15	Rate 325 General Transportation Service
16	Reserved for Future Use
17	Rate 345 Large General Transportation Service
18	Rate 360 Large Volume Transportation Service
19	Reserved for Future Use
20	Rate 380 Pooling Service (Large Transportation Customers)
21	Rate 385 Choice Supplier Pooling Service
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RIDERS AND ADJUSTMENTS	
30	Miscellaneous Charges
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40	Percentage of Income Payment Plan ("PIPP") Rider
41	Exit Transition Cost ("ETC") Rider
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43	Reserved for Future Use
44	Standard Choice Offer ("SCO") Rider
45	Distribution Replacement Rider ("DRR")
46	Energy Efficiency Funding Rider ("EEFR")
47	Energy Conversion Factor ("ECF")
48	Infrastructure Development Rider ("IDR")
49	Reserved for Future Use

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VECTREN ENERGY DELIVERY OF OHIO, INC.
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RATE 310 **RESIDENTIAL DEFAULT SALES SERVICE**

APPLICABILITY

This Rate Schedule is applicable to any Residential Customer electing service hereunder when, in the judgement of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers, and:

- (1) Who is currently enrolled in Company's Percentage of Income Payment Plan ("PIPP"); or
- (2) Who is ineligible for service under Rate 315.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Monthly Charge (regardless of usage):
\$32.92 per meter

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 – Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Monthly Charge plus applicable Riders.

Miscellaneous Charges:

The Miscellaneous Charges set forth in Sheet No. 30, Miscellaneous Charges, shall be charged to Customer if applicable.

Customer Usage and Payment Information Release:

Usage information for the most recent twelve (12) months and payment information for the most recent twenty-four (24) months, if available, shall be provided to Customer upon request.

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VECTREN ENERGY DELIVERY OF OHIO, INC.
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RATE 311 **RESIDENTIAL STANDARD CHOICE OFFER SERVICE**

APPLICABILITY

This Rate Schedule shall be available to any Residential Customer electing service hereunder when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

This Rate Schedule shall not be available to any Residential Customer:

- (1) Who is currently enrolled in Company's Percentage of Income Payment Plan ("PIPP"); or
- (2) Who is ineligible for service under Rate 315.

Customers described above shall be served under Rate 310, Residential Default Sales Service.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of SCO Service. Customer's gas supply under SCO Service shall be provided by an SCO Supplier, who shall be identified on Customer's bill.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Monthly Charge (regardless of usage):

\$32.92 per meter

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 - Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 - Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Monthly Charge plus applicable Riders.

Miscellaneous Charges:

The Miscellaneous Charges set forth in Sheet No. 30, Miscellaneous Charges, shall be charged to Customer if applicable.

Customer Usage and Payment Information Release:

Usage information for the most recent twelve (12) months and payment information for the most recent twenty-four (24) months, if available, shall be provided to Customer upon request.

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VECTREN ENERGY DELIVERY OF OHIO, INC.
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RATE 315 **RESIDENTIAL TRANSPORTATION SERVICE**

APPLICABILITY

This Rate Schedule shall be available to any Residential Customer electing service hereunder when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers. However, this Rate Schedule shall not be available to any Customer whose utility service account is past due at the time Customer desires to initiate this service unless Customer has discharged, or entered into a payment arrangement to discharge all existing arrearages owed to Company.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations, as well as the applicable provisions of Sheet No. 52 (Choice Supplier Pooling Service Terms and Conditions).

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Customer must enter into a contract for firm gas supplies with a Choice Supplier approved by Company for participation in the Choice Supplier Pooling Service under Rate 385. Company will maintain a list of such Choice Suppliers which shall be available by request and on Company's website.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Monthly Charge (regardless of usage):

\$32.92 per meter

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- ~~Sheet No. 33 - Tax Savings Credit Rider~~
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 - Infrastructure Development Rider

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VECTREN ENERGY DELIVERY OF OHIO, INC.
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RATE 320 **GENERAL DEFAULT SALES SERVICE**

APPLICABILITY

This Rate Schedule is applicable to any Non-Residential Customer electing service hereunder whose Annual Usage is less than 150,000 Ccf and who is ineligible for service under Rate 325 when, in the judgement of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

Group 1: \$42.80 per meter
Group 2: \$46.07 per meter
Group 3: \$92.13 per meter

Volumetric Charge (Applicable to Group 2 and Group 3 only):
\$0.18204 per Ccf for all Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 - Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 - Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus applicable Riders.

Miscellaneous Charges:

The Miscellaneous Charges set forth in Sheet No. 30, Miscellaneous Charges, shall be charged to Customer if applicable.

Customer Usage and Payment Information Release:

Usage information for the most recent twelve (12) months and payment information for the most recent twenty-four (24) months, if available, shall be provided to Customer upon request.

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RATE 321 **GENERAL STANDARD CHOICE OFFER SERVICE**

APPLICABILITY

This Rate Schedule shall be available to any Non-Residential Customer electing service hereunder whose Annual Usage is less than 150,000 Ccf when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

This Rate Schedule shall not be available to any Non-Residential Customer who is ineligible for service under Rate 325. In such case, Customer shall be served under Rate 320, General Default Sales Service.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of SCO Service. Customer's gas supply under SCO Service shall be provided by an SCO Supplier, who shall be identified on Customer's bill.

Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

Group 1: \$42.80 per meter
Group 2: \$46.07 per meter
Group 3: \$92.13 per meter

Volumetric Charge (Applicable to Group 2 and Group 3 only):

\$0.18204 per Ccf for all Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 - Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 44 - Standard Choice Offer Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 46 - Energy Efficiency Funding Rider
- Sheet No. 48 - Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus applicable Riders.

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RATE 325 **GENERAL TRANSPORTATION SERVICE**

APPLICABILITY

This Rate Schedule shall be available to any Non-Residential Customer electing service hereunder whose Annual Usage is less than 150,000 Ccf when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers. However, this Rate Schedule shall not be available to any Customer whose utility service account is past due at the time Customer desires to initiate this service unless Customer has discharged, or entered into a payment arrangement to discharge all existing arrearages owed to Company.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service and Commission's Regulations, as well as the applicable provisions of Sheet No. 52 (Choice Supplier Pooling Service Terms and Conditions).

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Customer must enter into a contract for firm gas supplies with a Choice Supplier approved by Company for participation in Choice Supplier Pooling Service under Rate 385. Company will maintain a list of such Choice Suppliers which shall be available by request and on Company's website.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

Group 1: \$42.80 per meter
Group 2: \$46.07 per meter
Group 3: \$92.13 per meter

Volumetric Charge (Applicable to Group 2 and Group 3 only):

\$0.18204 per Ccf for all Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 - Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 39 - Uncollectible Expense Rider
- Sheet No. 40 - Percentage of Income Payment Plan Rider
- Sheet No. 41 - Exit Transition Cost Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
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RATE 345 **LARGE GENERAL TRANSPORTATION SERVICE**

APPLICABILITY

This Rate Schedule is available to any Non-Residential Customer electing service hereunder whose Annual Usage is greater than 50,000 Ccf and less than 500,000 Ccf, and whose Maximum Daily Usage is less than 10,000 Ccf, and to certain other Non-Residential Customers who were receiving service hereunder prior to March 1, 2005, when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service, Transportation Terms and Conditions (Large Transportation Service) in Sheet No. 50, the Nomination and Balancing Provisions (Large Transportation Service) in Sheet No. 51, and the Commission's Regulations.

In addition, Large Transportation Customer receiving service hereunder that has not joined a Pool will also be required to receive service under Rate 380, Pooling Service.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service.

Interim Prepaid Supply Service as described below may also be provided under this Rate Schedule at Company's sole discretion. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Company shall provide Transportation Service from existing pipeline delivery points specified by Company to Customer on a non-discriminatory basis subject to the capacity of Company's Operational Systems.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

\$166.00 per meter

Volumetric Charge:

\$0.13178 per Ccf for the first 15,000 of Billing Ccf, plus
\$0.11966 per Ccf for all Billing Ccf over 15,000 Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 45 - Distribution Replacement Rider
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RATE 360 **LARGE VOLUME TRANSPORTATION SERVICE**

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that has an Annual Usage of 500,000 Ccf or greater, or has a Maximum Daily Usage of 10,000 Ccf or greater, when, in the judgment of Company, its service facilities are adequate to render Gas Service to Customer without impairing the quality of Company's Gas Service to other Customers.

Gas Service rendered under this Rate Schedule shall be subject to Company's General Terms and Conditions included in this Tariff for Gas Service, Transportation Terms and Conditions (Large Transportation Service) in Sheet No. 50, the Nomination and Balancing Provision (Large Transportation Service) in Sheet No. 51, and the Commission's Regulations.

In addition, Large Transportation Customer receiving service hereunder that has not joined a Pool will also be required to receive service under Rate 380, Pooling Service.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service.

Interim Prepaid Supply Service as described below may also be provided under this Rate Schedule at Company's sole discretion. Gas Service provided hereunder shall be metered separately and all charges shall be calculated separately from Gas Service provided under any other Rate Schedule. The delivery pressure to Customer shall be that which is available at Customer's Premises.

Company shall provide Transportation Service from existing pipeline delivery points specified by Company to Customer on a non-discriminatory basis subject to the capacity of Company's Operational Systems.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service under this Rate Schedule shall be:

Customer Charge (regardless of usage):

\$524.00 per meter

Volumetric Charge:

\$0.10413 per Ccf for the first 50,000 of Billing Ccf, plus
\$0.09279 per Ccf for the next 150,000 of Billing Ccf, plus
\$0.07438 per Ccf for all Billing Ccf over 200,000 Billing Ccf

Riders:

The following Riders shall be applied monthly:

- Sheet No. 32 - Capital Expenditure Program Rider
- Sheet No. 33 – Tax Savings Credit Rider
- Sheet No. 37 - Gross Receipts Excise Tax Rider
- Sheet No. 42 - S.B. 287 Excise Tax Rider
- Sheet No. 45 - Distribution Replacement Rider
- Sheet No. 48 – Infrastructure Development Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Charge plus applicable Riders.

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in

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

Summary: Stipulation Stipulation and Recommendation electronically filed by Mr. Matthew R. Pritchard on behalf of Vectren Energy Delivery of Ohio, Inc.