

**FILED WITH
Executive Secretary
September 25, 2014
IOWA UTILITIES BOARD**

**LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
d/b/a
LIBERTY UTILITIES**

GAS TARIFF

FILED WITH

IOWA STATE UTILITIES BOARD

September 19, 2014

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

**Gas Tariff
Filed with Board**

**Substitute 3rd Revised Sheet A-1
Canceling 2nd Revised Sheet A-1**

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

**Gas Tariff
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**Substitute 2nd Revised Sheet No. 1
Canceling Original Sheet No. 1**

**RESIDENTIAL SERVICE RS-1
Rate Schedule 310**

AVAILABILITY

This service is available at a single delivery point for domestic purposes to residences, individual apartments, and to private rooming houses. It is available for all normal domestic use, including space heating at Customer’s option. Service will not be furnished hereunder for a central space heating unit for an apartment house. Available at points on Company’s distribution lines where such lines are in place, or at locations at which a specific agreement is made with the Customer for extension of Company’s lines. Customer may elect to receive service under Company’s Residential Level Payment Plan rate instead of under this schedule, at Customer’s option. Gas may not be shared or resold.

CHARACTER OF SERVICE

Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

NET MONTHLY Rate

\$16.00	Monthly Customer Charge plus	N
\$0.2970	Non-Gas Component per Therm	N

Adjustments

First – Plus the cost to Company for gas purchased for delivery in the area in which this rate schedule is applicable. Note: See Sheet No. 13.

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Substitute 2nd Sheet No. 2
Canceling Original Sheet No. 2

RESIDENTIAL SERVICE RS-1 (Continued)
Rate Schedule 310

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by a governmental authority, which is assessed or levied against the Company or affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on the volume of gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State sales tax now in effect.

Third – Plus the Energy Efficiency Cost Recovery (ECR) factors as set forth on Sheet No. 15.

Fourth – Plus the Regulatory Expense Surcharge as set forth on Sheet No. 15A

N

TERMS OF PAYMENT

1 ½% will be added to all bills not paid in full within 21 days from date of bill issuance. The first late payment charge during each calendar year will be forgiven. The customer shall be notified on the bill that the late charge is forgiven once in the calendar year and that forgiveness has now been used.

RULES AND REGULATIONS

Service will be furnished in accordance with Company's standard Rules and Regulations.

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BUDGET PAYMENT PROGRAM

Company has a Budget Plan available for the convenience of its customers. The plan is designed to equalize payment for gas service over a period of twelve months. The plan is especially helpful to customers who have difficulty paying high cold weather bills or customers on a fixed income.

Existing Level Payment Plan customers will be handled in the following manner. Where there is a balance owing in a customer's account, the Company shall divide the balance by 12 and add 1/12 of the balance to the budget payment each month for 12 months to remove the amount owed. If a credit appears in a customer's account, the Customer can either have the credit be applied to the next years' budget plan to reduce monthly payments or request a refund. To request a refund, the Customer may call our Customer Support Center at 1-800-782-2506. This is a toll-free number that can be called 24 hours/day, 7 days/week.

The Budget Payment Plan amount will be the average of the previous monthly billings (in dollars) not to exceed twelve months. The monthly payment amount will be updated to reflect the most recent history. Customers may elect to enter the plan at any time during the year pursuant to 199 IAC 19.4(11)(e)(2).

It is understood that this Budget Payment Plan will continue until the Customer notifies the Company in writing or by telephone to discontinue the plan or the Customer defaults in payment of such plan. The Customer may request termination of the plan at any time pursuant to 199 IAC 19.4(11)(e)(3).

The following is the formula used to calculate a customer's Budget Payment Plan amount:

$$\text{BPPA} = \frac{\text{R}}{\text{M}}$$

BPPA = Budget Payment Plan Amount
R = Sum of Dollars Billed (not to exceed 12 months)
M = Number of Months Billed (not to exceed 12 months)

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**Substitute 2nd Sheet No. 4
Canceling Original Sheet No. 4**

**SMALL COMMERCIAL FIRM SERVICE CS-1
Rate Schedule 320**

N

AVAILABILITY

This schedule is available at a single delivery point for any commercial establishment which uses less than 5,000 therms (annually) of gas for space heating and/or for other purposes. Commercial customers' usage for the prior year (twelve months ending December) will be reviewed annually, in January, to determine the appropriate rate schedule for each commercial customer. Customers will be notified, in writing, during the February billing cycle of any prospective changes to their rate schedule. Customers, at their option, may elect to take service under any of Company's other applicable rate schedules. Company may refuse to serve any additional space heating hereunder if, in its judgment, there is no sufficient supply of gas for such service. Available at points on Company's distribution lines where such lines are in place, or at locations at which a specific agreement is made with the Company for extension of Company lines. Gas may not be shared or resold.

N
N
N
N
N

CHARACTER OF SERVICE

Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. By mutual agreement, a higher pressure, if available, may be supplied. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

NET MONTHLY RATE

\$30.00	Monthly Customer Charge plus
\$0.2236	Non-Gas Component per Therm

N
N

Adjustments:

First – Plus the cost to Company for gas purchased for delivery in the area in which this rate schedule is applicable. Note: See Sheet No. 13

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by any government authority, which is assessed or levied against the Company or affects the Company's cost of operations and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on the volume of gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State sales tax now in effect.

Third – Plus the Energy Efficiency Cost Recovery (ECR) factors as set forth on Sheet No. 15.

Fourth – Plus the Regulatory Expense Surcharge as set forth on Sheet No. 15A.

N

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**Substitute 2nd Sheet No. 5
Canceling Original Sheet No. 5**

SMALL COMMERCIAL FIRM SERVICE CS-1 (Continued)

Rate Schedule 320

N

TERMS OF PAYMENT

1 ½% will be added to all bills not paid in full within 21 days from date of bill issuance. The first late payment charge during each calendar year will be forgiven. The Customer shall be notified on the bill that the late charge is forgiven once in the calendar year and that forgiveness has now been used.

BUDGET PAYMENT PLAN

Upon a new, or renewal of, application of the Customer using 250 therms per month or less, service billings will be prepared on a Budget Payment Plan which allows the Customer to equalize payment for gas service over a period of twelve months. The Budget Payment Plan will be the average of the previous monthly billings (in dollars) not to exceed twelve months. The monthly payment amount will be updated to reflect the most recent history. Customers may elect to enter the plan at any time during the year pursuant to 199 IAC 19.4(11)(e)(2).

It is understood that this Budget Payment Plan will continue until the Customer notifies the Company in writing or by telephone to discontinue the plan or the Customer defaults in payment of such plan. The Customer may request termination of the plan at any time pursuant to 199 IAC 19.4(11)(e)(3).

The following is the formula used to calculate a Customer's Budget Payment Plan amount:

$$\text{BPPA} = \frac{\text{R}}{\text{M}}$$

- BPPA = Budget Payment Plan Amount
- R = Sum of Dollars Billed (not to exceed 12 months)
- M = Number of Months Billed (not to exceed 12 months)

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

**Substitute 2nd Sheet No. 6
Canceling Original Sheet No. 6**

COMMERCIAL INTERRUPTIBLE SERVICE CS-3
Rate Schedule 330

N

AVAILABILITY

This service is available at a single delivery point for Commercial users on an interruptible basis with a requirement of 140,000 therms per year or greater. Customers who have alternate fuel as of April 1, 1996 shall not be required to use 140,000 therms per year. Company reserves the right to refuse to serve additional Customers or to supply additional quantities to existing Customers if, in its judgment, there is not sufficient supply of gas for such service. Available at points on Company’s distribution lines where such lines are in place, or at locations at which a specific agreement is made with the Company for extension of Company lines. Gas may not be shared or resold. Customer shall be required to complete a contract for service.

Gas may not be purchased from Company under any other rate schedule for use in the operations performed by the equipment using gas hereunder.

CHARACTER OF SERVICE

Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. By mutual agreement, a higher pressure, if available, may be supplied. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

NET MONTHLY RATE

\$50.00 Monthly Customer Charge plus

N

\$0.2236 Non-Gas Component per Therm

N

Adjustments:

First – Plus the cost to Company for gas purchased for delivery in the area in which this rate schedule is applicable. Note: See Sheet No. 13.

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Gas Tariff

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Substitute 2nd Sheet No. 7
Canceling Original Sheet No. 7

COMMERCIAL INTERRUPTIBLE SERVICE CS-3 (Continued)

N

Rate Schedule 330

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by any government authority, which is assessed or levied against the Company or affects the Company's cost of operations and which the Company is legally obligated to pay on the basis of meters, customers, or rate of, or revenues from gas or service sold, or on the volume of the gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State sales tax now in effect.

Third – Plus the Energy Efficiency Cost Recovery (ECR) factors as set forth on Sheet No. 15.

Fourth – Plus the Regulatory Expense Surcharge as set forth on Sheet No. 15A.

N

TERMS OF PAYMENT

1 ½% will be added to all bills not paid in full within 21 days from date of bill issuance. The first late payment charge during each calendar year will be forgiven. The Customer shall be notified on the bill that the late charge is forgiven once in the calendar year and that forgiveness has now been used.

INTERRUPTION OF SERVICE

Service furnished hereunder is fully interruptible by Company. Customer must maintain standby fuel and equipment for use during interrupted periods.

Company reserves the right to curtail or discontinue the supply of gas hereunder in the event of a shortage or a threatened shortage of its gas supply or whenever the demand of Customers taking service under gas rate schedules not subject to this, or a similar provision, exceeds the amount of gas available. Customer shall discontinue use of gas any time upon request of Company.

RULES AND REGULATIONS

Service will be furnished in accordance with Company's standard Rules and Regulations.

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**Substitute 2nd Sheet No. 8
Canceling Original Sheet No. 8**

INDUSTRIAL FIRM SERVICE I-1

Rate Schedule 340

AVAILABILITY

This service is available at a single delivery point for industrial establishments. Company reserves the right to refuse to serve any additional Customers hereunder, or additional load to existing Customer if, in its judgment, there is not sufficient supply of gas for such service. Available at points on Company’s distribution lines where such lines are in place, or at locations at which a specific agreement is made with the Company for extension of Company’s lines. Gas may not be shared or resold.

CHARACTER OF SERVICE

Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. By mutual agreement, a higher pressure, if available, may be supplied. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

NET MONTHLY RATE

\$1,400.00	Monthly Customer Charge plus	N
\$ 0.0464	Non-Gas Component per Therm	N
\$ 4.00	Demand per unit contracted	

Adjustments:

First – Plus the cost to Company for gas purchased for delivery in the area in which this rate schedule is applicable. Note: See Sheet No. 13.

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by any government authority, which is assessed or levied against the Company or affects the Company’s cost of operations and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on the volume of gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State sales tax now in effect.

Third – Plus the Energy Efficiency Cost Recovery (ECR) factors as set forth on Sheet No. 15.

Fourth – Plus the Regulatory Expense Surcharge as set forth on Sheet No. 15A. N

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INDUSTRIAL FIRM SERVICE I-1 (Continued)
Rate Schedule 340

TERMS OF PAYMENT

1 ½% will be added to all bills not paid in full within 21 days from date of bill issuance. The first late payment charge during each calendar year will be forgiven. The Customer shall be notified on the bill that the late charge is forgiven once in the calendar year and that forgiveness has now been used.

REDUCTION IN USE OF GAS

During emergency conditions of Company's system, or during periods of shortage of gas arising from conditions beyond Company's control, Customers served hereunder will reduce their use of gas at Company's request until normal conditions have been restored.

CONTRACT

A standard form written contract shall be entered into between Customer and Company specifying the equipment to be operated, the estimated gas fuel requirements thereof, and the terms of the contract.

RULES AND REGULATIONS

Service will be furnished in accordance with Company's standard Rules and Regulations.

SPECIAL CONTRACTS

Special Contracts may be made with industrial users at other and different rates from those set forth herein, provided that such rate shall not exceed the above and not in any way discriminate against anyone.

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

**Substitute 2nd Sheet No. 10
Canceling Original Sheet No. 10**

INDUSTRIAL INTERRUPTIBLE SERVICE I-2
Rate Schedule 350

AVAILABILITY

This service is available at a single delivery point for industrial users on an interruptible basis with a requirement of 140,000 therms per year or greater. Company reserves the right to refuse to serve additional Customers or to supply additional quantities to existing Customers if, in its judgment, there is not sufficient supply of gas for such service. Available at points on Company's distribution lines where such lines are in place, or at locations at which a specific agreement is made with the Company for extension of Company lines. Gas may not be shared or resold.

Gas may not be purchased from Company under any other rate schedule for use in the operations performed by the equipment using gas hereunder.

CHARACTER OF SERVICE

Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. By mutual agreement, a higher pressure, if available, may be supplied. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

NET MONTHLY RATE

\$1,400.00	Monthly Customer Charge plus	
\$ 0.0464	Non-Gas Component per Therm	

N
N

Adjustments:

First – Plus the cost to Company for gas purchased for delivery in the area in which this rate schedule is applicable. Note: See Sheet No. 13.

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by any government authority, which is assessed or levied against the Company or affects the Company's cost of operations and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on the volume of gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State sales tax now in effect.

Third – Plus the Energy Efficiency Cost Recovery (ECR) factors as set forth on Sheet No. 15.

Fourth – Plus the Regulatory Expense Surcharge as set forth on Sheet No. 15A.

N

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INDUSTRIAL INTERRUPTIBLE SERVICE I-2 (Continued)
Rate Schedule 350

TERMS OF PAYMENT

1 ½% will be added to all bills not paid in full within 21 days from date of bill issuance. The first late payment charge during each calendar year will be forgiven. The Customer shall be notified on the bill that the late charge is forgiven once in the calendar year and that forgiveness has now been used.

CONTRACT

A standard form written contract shall be entered into between Customer and Company specifying the equipment to be operated, the estimated gas fuel requirements thereof, and the terms of the contract.

INTERRUPTION OF SERVICE

Service furnished hereunder is fully interruptible by Company. Customer must maintain standby fuel and equipment for use during interrupted periods.

Company reserves the right to curtail or discontinue the supply of gas hereunder in the event of a shortage or a threatened shortage of its gas supply or whenever the demand of Customers taking service under gas rate schedules not subject to this, or a similar provision, exceeds the amount of gas available. Customer shall discontinue use of gas at any time upon request of Company.

RULES AND REGULATIONS

Service will be furnished in accordance with Company's Standard Rules and Regulations.

SPECIAL CONTRACTS

Special Contracts may be made with industrial users at other and different rates from those set forth herein, provided that such rate shall not exceed the above and not in any way discriminate against anyone.

GAS LIGHT SERVICE GL
Rate Schedule 370

AVAILABILITY

This rate is available to all Customers for constant burning gas light service from an unmetered gas supply to a gas light installation which meets the requirements of the Company.

This rate applies in the entire territory served by the Company, and is available to any Customer where the Company's facilities and available quantity of gas are suitable to the service desired.

CHARACTER OF SERVICE

Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

NET MONTHLY RATE

For each light having an input rating of 2 ½ cubic feet per hour or less, a monthly charge of \$7.60.

For each additional 2 ½ cubic feet per hour or fraction thereof, an additional monthly charge of \$7.60.

Adjustments:

First – Plus the cost to Company for gas purchased for delivery in the area in which this rate schedule is applicable. Note: See Sheet No. 13.

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by any governmental authority, which is assessed or levied against the Company or affects the Company's cost of operation, and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on any other basis where direct allocations is possible, including the present Iowa State sales tax now in effect.

TERMS OF PAYMENT

Bills are net plus applicable sales tax, and are payable within 21 days from date of bill issuance.

RULES AND REGULATIONS

Service will be furnished in accordance with Company's standard Rules and Regulations.

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ECONOMIC DEVELOPMENT GAS SERVICE ED
Rate Schedule 380

AVAILABILITY

Discounted rates under this rider shall be used to encourage a customer, or a group of customers, to increase usage or to maintain usage. Discounted rates may take several different forms consistent with IOWA ADMIN. CODE 199-19.12 and the criteria listed, and shall be developed on a case-by-case basis.

The following minimum criteria must be met before a discounted rate shall be offered:

1. The Company will conduct a cost-benefit analysis and such analysis must demonstrate that offering the discount will be more beneficial to both the Company and all customers than not offering the discount.
2. The ceiling for all discounted rates shall be the approved rate on file for the customer's rate class.
3. The floor for the discount rate shall be equal to the cost of gas. Therefore, the maximum discount allowed under the tariff is equal to the non-gas costs of serving the customer.
4. No discount shall be offered for a period longer than five (5) years, unless the Iowa Utilities Board determines upon good cause shown that a longer period is warranted.
5. Discounts should not be offered if they will encourage deterioration in the load characteristics of the customer receiving the discount.
6. Discounted rates must be offered to all directly competing customers in the same service territory.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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68th Revised Sheet 13
Supersedes 67th Revised Sheet 13

PURCHASED GAS ADJUSTMENT

The cost to Company for gas purchase for delivery in the area in which this rate schedule is applicable based upon the weighted average price. Said charges will be billed as a separate item on the customer bills.

<u>Firm Service</u> \$1.590	-	<u>Residential, Commercial, Industrial</u> per Dekatherm	(R)
<u>Interruptible Service</u> \$2.364	-	<u>Commercial, Industrial</u> per Dekatherm	(I)
<u>Unmetered Gas Light Service</u> \$3.18	-	per unmetered light rating an input of 2-1/2 feet per hour per month	(R)

Plus applicable Iowa state sales tax now in effect.

(T) Change in Text

(I) Increase in Rate

(R) Reduction in Rate

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May 1, 2020**

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PURCHASED GAS ADJUSTMENT (continued)

**The Calculation for the Purchased Gas Adjustment
Shall be according to the following formula**

$$PGA = \frac{(C \times Rc) + (D \times Rd) + \text{or-} (N \times Rn) + (Z \times Rz) + Rb + E}{S}$$

PGA - is the purchased gas adjustment per unit.

S - is the anticipated yearly gas commodity sales volume for each customer classification or grouping.

C - is the volume of applicable commodity purchased or transported for each customer classification or grouping required to meet sales, S, plus the expected lost and unaccounted for volumes.

Rc - is the weighted average of applicable commodity prices or rates to be in effect September 1 corresponding to purchases C.

D - is the total volume of applicable gas or transportation demand purchases required to meet sales, S, for each customer classification or grouping.

Rd - is the weighted average of applicable demand rates to be in effect September 1 corresponding to purchases D.

N - is the total quantity of applicable annual entitlement to meet sales, S, for each customer classification or grouping.

Rn - is the weighted average of applicable entitlement rates to be in effect September 1 corresponding to annual entitlement quantity N.

Z - is the total quantity of applicable storage service purchases required to meet sales, S, for each customer classification or grouping.

Rz - is the weighted average of applicable storage service rates to be in effect September 1 corresponding to purchased Z.

Rb - is the adjusted amount necessary to obtain the anticipated balance for the remaining PGA year calculated by taking the anticipated PGA balance divided by the remaining forecasted volume for the PGA year.

E - is the per unit over-or-under collection adjustment.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

**Gas Tariff
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**6th Revised Sheet No. 15
Supersedes 5th Revised Sheet No. 15**

ENERGY EFFICIENCY COST RECOVERY (ECR)

The rate schedules of the Company shall be adjusted for the Energy Efficiency Cost Recovery (ECR) factor. The adjustment will be effective on bills for the period beginning with the effective date shown below, and will continue until the effective date of a subsequent revision.

Residential Service - Rate Codes 310, 311

\$0.00763 per therm (R)

Commercial Service - Rate Codes 320, 321, 330

\$0.00615 per therm (I)

Industrial Service - Rate Codes 340, 350

\$0.00000 per therm

Plus applicable Iowa state sales tax now in effect.

(I) Increase in Rate
(R) Reduction in Rate
(T) Change in Text

**Issued: February 28, 2020
Issued By: Sheri Richard, Director, Rates and Regulatory Affairs**

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

**Gas Tariff
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**2nd Revised Sheet 15-B
Supersedes 1st Sheet 15-B**

TCJA CREDIT - TAX CUTS AND JOBS ACT OF 2017 CREDIT

AVAILABILITY

Applicable to all volumetrically billed customers in all customer classes. The TCJA Credit will be a separate line item on the bill. All other provisions of the customer’s current rate schedule will apply in addition to this credit.

TCJA CREDIT - TAX CUTS AND JOBS ACT OF 2017 CREDIT

A credit will be applied to the customer bill in the amount shown below to represent the tax savings associated with the Tax Cuts and Jobs Act of 2017. The credit will be applied beginning with the June 2018 billing cycle and continuing each year thereafter where the credit remains in effect.

The TCJA Credit to be effective with bills rendered beginning with the first billing cycle in April 2020, shall be as follows:

<u>Class</u>	<u>Rates</u>	<u>Price per Therm</u>	T
Residential Service	GR-310	\$(0.01649)	I
Commercial Service – Small	GR-320/360	\$(0.00695)	I
Commercial Service – Medium	GR-321/330/360	\$(0.01053)	I
Industrial Interruptible Service	GC-340/350/360	\$(0.00225)	R
			T
			T
			T

The Calculation for the Tax Cuts and Jobs Act of 2017 Credit shall be according to the following formula

$$TCJA\ Credit = (CC_c + RA_c) / BT_c$$

CC = TCJA Credit by Class

RA = The reconciliation adjustment by class, determined annually

BT = Forecasted number of CCF’s of gas to be delivered to the class by the Company for the Effective Period

The TCJA Credit factors shall be billed over the Effective Period. The TCJA Credit Factor shall be reconciled when actual information is available during a subsequent Effective Period. The

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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Original Sheet 15-C

TCJA Credit, if any, applicable to each Effective Period may be positive or negative values. A separate per CCF factor shall be determined annually for each class using the following formula.

The TCJA Credit by Class (CC):

The CC shall be determined using the following Calculation:

Current Board Order Revenue Requirement Utilizing Federal Tax Rate Effective Prior to January 1, 2018	Current Board Order Revenue Requirement Utilizing Federal Tax Rate Effective After January 1, 2018	
$((r(RB) + E + D + T)) -$	$((r(RB) + E + D + T)) =$	Annual TCJA Credit

r= rate of return

RB=Ratebase

E=Operating Expenses

D=Depreciation and Amortization

T=Taxes (Federal Corporate Income Tax and State Corporate Income Tax)

RECONCILIATION

The annual reconciliation report will be performed at the end of each calendar year and filed within 60 days of year end. Beginning on or before March 1, 2019 and continuing each year thereafter where the TCJA Credit remains in effect, the Company shall include an annual reconciliation report with its proposed factors for April billings. Such filings shall address differences in the actual TCJA Credit applied to customer classes compared to the prior Effective Period calculated Annual TCJA Credit. Differences in these amounts will be reflected as a reconciliation adjustment in the upcoming Effective Period. The Company shall file a revised tariff sheet and supporting workpapers showing the determination of the TCJA Credit factors to be effective for April billings.

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UTILITY RELATED CHARGES

1. Charge for restoration of service after discontinuance for nonpayment of account or to re-establish account at same location by same customer.
 - A. When done during normal business hours. \$40.00
 - B. When done during other than normal business hours. \$51.00
2. Charge for processing check when check is returned by customer's bank. \$10.00
3. Charge for disconnection and reconnection of service for:
 - A. Fraudulent or unauthorized use of gas \$40.00
 - B. Tampering with Company property \$40.00
4. Charge for disconnection and reconnection of service for nonpayment of account or to prevent unauthorized use of gas:
 - A. Cut-off at curb. \$100.00

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TS
Transportation Service
Rate Schedule 360

1. Availability

This service is available to any end user with a single Point of Delivery (“Transporter”) of the Company who has purchased natural gas from a third-party supplier, has arranged for transportation of those volumes to the Company’s city gate station, desires transportation of those volumes through the Company’s facilities and has executed a Transportation Service Agreement.

2. Applicability

- a. Service provided under this Schedule shall be subject to interruption or curtailment due to system capacity constraints, to be determined in the context of 199 I. A. C. Section 19.13 (1).
- b. All gas delivered hereunder by the Company shall be subject to the quality terms specified in ANR’s tariff and shall be subject to retention of a portion of the gas received for transportation to compensate the Company for Company-used gas and Lost and Unaccounted-for gas at a rate of 2%.
- c. Requests for service will be granted on a “first-come/first-served”, Capacity available basis in the Company’s sole determination in the context of 199 I.A.C. Section 19.13 (1).
- d. Contracted for firm pipeline transportation, other firm transportation, and interruptible transportation, in that order, shall be considered the first gas metered each month.
- e. Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. By mutual agreement, a higher pressure, if available, may be supplied. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

Substitute 2nd Sheet No. 18
Canceling Original Sheet No. 18

TS (Continued)
Rate Schedule 360

1. Rate

The rate shall be an Administrative Fee of \$125.00 per month for each Point of Delivery plus the following:

	<u>Small Commercial</u>	<u>Medium Commercial</u>	<u>Industrial</u>	
Customer Charge	\$30.00	\$50.00	\$1,400.00	N
Non-gas Commodity	\$0.2236	\$0.2236	\$0.0464	N

The commodity volume is the thermally equivalent quantity of Transporter-owned gas delivered to the Company at the city gate plus an allowance for company used gas and Lost and Unaccounted for gas calculated at a rate of 2%.

Pipeline refunds attributable to the period when gas is transported will not be applied to the transported gas. However ACA charges related to prior periods approved by the Board will apply.

Adjustments:

First – Plus the cost to Company for transportation where the Company has acted as agent for customer with pipeline supplier including the applicable reservation and commodity based on point of receipt nominated.

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by any governmental authority, which is assessed or levied against the Company or affects the Company’s cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on the volume of gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State sales tax now in effect.

If a customer receives service under this rate schedule that previously received sales service from Company, then:

Third – Plus the non-commodity cost of gas, excluding transition costs, reflected in the monthly Purchased Gas Adjustment Filing.

Fourth– Plus the Energy Efficiency Cost Recovery (ECR) factor as set forth on Sheet No. 15

Fifth – Plus the Regulatory Expense Surcharge as set forth on Sheet No. 15A.

The third, fourth, and fifth adjustments shall be charged to Customer until Company is relieved of the obligation to pay the related costs or recovery has occurred.

TS (Continued)
Rate Schedule 360

4. Minimum Monthly Payment

The Minimum Monthly Payment shall be the Administrative Fee plus the monthly Customer Charge plus any system supply reserve charges if applicable.

5. Nomination

Customers requesting volumes to flow on the first day of any month must directly advise Company's Gas Supply Department by 3:00 p.m. (Central Standard Time) six (6) working days prior to the end of the preceding month of the volumes to be delivered on their behalf.

Customers requesting nomination changes on days subsequent to the first day commencing at 12:00 (noon) Central Standard Time must directly advise Company's Gas Supply Department by 9:00 a.m. on the preceding day of the volumes to be delivered on their behalf.

6. Transporter's Balancing Obligation

- a. Transporter shall have the obligation to balance, on a daily basis, receipts of transportation gas by the Company at the Company's applicable Receipt Point (s) with deliveries of such gas by the Company to the Transporter's Point of Delivery plus retention amounts pursuant to the terms of the Transportation Service Agreement. Fees for Positive and Negative imbalances will be levied as described in Sections 7 and 8.
- b. Negative imbalance is defined as authorized gas used in excess of delivered customer-owned gas.
- c. Positive imbalance is defined as all authorized deliveries of customer-owned gas in excess of the amount used.
- d. Nomination is defined as the designated quantities of gas to be delivered to the Company's city gate by ANR on behalf of the end user.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

Original Sheet No. 20

TS (Continued)
Rate Schedule 360

7. Daily Scheduling Fee

The Company will assess daily scheduling fees on daily imbalances exceeding the swing percentage as defined in ANR's tariff. To the extent that the Company does not incur any penalties, scheduling fees will not be assessed. However, in the event the Company is assessed such fees, the scheduling fees will be assessed directly to those customers causing the imbalance on a pro-rata basis. The amount of the fees shall be a prorate portion of the overrun charges incurred by the Company on a monthly basis.

8. Cashout of Monthly Imbalances

a. If total monthly nominations are greater than total monthly usage, the end user will receive credit for the positive imbalance according to the following schedule:

<u>% of Imbalance</u>	<u>% Cashout Price</u> <u>for Excess Quantities</u>
> 0% up to 5%	100%
> 5% up to 10%	85%
>10% up to 15%	70%
>15% up to 20%	60%
>20%	50%

b. If total monthly nominations are less than total monthly usage, the end user will receive a charge for the negative imbalance according to the following schedule:

<u>% of Imbalance</u>	<u>% Cashout Price</u> <u>for Deficient Quantities</u>
> 0% up to 5%	100%
> 5% up to 10%	115%
>10% up to 15%	130%
>15% up to 20%	140%
>20%	150%

c. The cashout price will mirror the provisions of ANR's tariff.

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TS (Continued)
Rate Schedule 360

9. System Supply Reserve

Transportation under this tariff is deemed to be interruptible unless customer elects one of the following system supply reserve options.

1. Customers shall have the option of electing firm capacity on the Company's distribution system. Customers shall be required to contract for a daily capacity level for a minimum of twelve (12) months. The rate for such service shall be \$4.00 per Dth of capacity elected per month.

OR

2. In addition to the other services provided under this schedule, the Company also agrees to act as agent for its interruptible transportation customers in acquiring firm pipeline transportation service from any and all interstate pipelines interconnected with the Company for which firm transportation service becomes available.

In this manner, such Customers may reserve firm transportation capacity that is under contract between an interstate pipeline and the Company. Such customers must nominate a maximum daily demand volume for such firm transportation in their transportation service agreement in an amount agreed to by the Company based on availability. If all such Customers' nomination (s) received on or before 30 days after this service is made effective by the Iowa Utilities Board exceed available pipeline firm transportation capacity, then the Customers' nomination (s) will be granted on a pro rata basis until aggregate customers' nominations (s) equal the available pipeline firm transportation capacity. Subsequent nominations or increases in such customers' nomination (s) for firm pipeline transportation service will be placed in a first-come first-served queue for service and pro rated as necessary for nominations bearing the same date.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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Original Sheet No. 22

TS (Continued)
Rate Schedule 360

The rates for this firm pipeline transportation service shall include, in addition to all the other charges in this Schedule, the following interstate pipeline charges:

- (a) Reservation Fee. Customer will pay monthly any and all applicable Reservation Fees, Access Charges, or similar charges, as stated and defined in the applicable interstate pipeline's tariff and the applicable Federal Energy Regulatory Commission transportation regulations, for each Dth of firm pipeline transportation capacity nominated by such customer.

AND

- (b) Commodity Rate. Customer will pay monthly any and all applicable pipeline charges for each Dth of gas actually transported during each month under this firm pipeline transportation service.

10. Interruption and Curtailment Obligations

Customers not electing options 1 or 2 in Section 9 are subject to interruption by Company and/or pipeline where applicable. Customers shall promptly reduce or cease the taking of gas hereunder if curtailment or interruption is called for by the Company and/or pipeline where applicable.

If the Customer refuses to reduce or cease both the delivery of gas to the Company at the Receipt Point (s) and the taking of gas at the Delivery Point (s) as requested and within the notice period, the Company may terminate service to the transporter without further notice. Volumes taken subsequent to interruption by the Company shall be paid for by the Customer as the rate set forth in Section 8., plus \$10.00 per Dth of unauthorized use.

11. Failure to Elect Standby Service: Subsequent Return to System

Standby service is available under (option 2) Schedule TS. By electing to take transportation service without standby sales service under this Schedule, Transporter waives any and all rights it may otherwise have to purchase service under any System Supply Sales or Transportation Rate Schedule from the Company during the length of the contract. If Transporter subsequently seeks to purchase such service, the Company will

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

TF-2014-0262 (Revised)

Original Sheet No. 23

**TS (Continued)
Rate Schedule 360**

grant such request only if, and to the extent that, adequate system capacity and supplies are available or can be acquired without economic detriment to the other customers receiving service under System Supply Sales or Transportation Rate Schedules.

In addition, such transporter must pay a non-refundable reconnection Application Fee as then approved in this Schedule. On and after the effective date of this tariff sheet, this reconnection Application Fee is \$1,000 plus any other filing fees or charges associated with securing approval for additional system supply gas reserves. Upon receipt of the reconnection application and fee, the Company will determine the incremental gas costs associated with restoration of sales service. The Transporter must then pay the discounted present value of any additional costs not recoverable from Transporter under the Company's then applicable System Supply Sales Rate Schedule. The discounted present value calculation shall utilize the Company's most-recent allowed return on investment (pre-tax) approved by the Iowa Utilities Board. The Company will make reasonable efforts to resume service as quickly as possible. If system supply sales or transportation service is not resumed within 12 months after the date of such application, that application shall expire unless another Application Fee is paid to renew that application for another 12-month period. If no renewal takes place, that application shall be deemed denied due to lack of available capacity or adequate system gas supplies. Any denial shall be without prejudice to Transporter's right to file a subsequent application and accompanying Application Fee.

12. Terms of Payment

1 ½% will be added to all bills not paid in full within 21 days from date of bill issuance. The first late payment charge during each calendar year will be forgiven. The Customer shall be notified on the bill that the late charge is forgiven once in the calendar year and that forgiveness has been used.

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TS (Continued)
Rate Schedule 360

13. Other Conditions of Service

Customers served under this rate schedule shall allow Company to install electronic metering devices. Customers shall also be required to pay the cost of installation, maintenance and any monthly usage charges associated with telephone, power or other utilities or energy sources required for the operation of the data collection and verification equipment. Customers shall also be required to provide adequate space in new or existing facilities for the installation of the data collection equipment.

14. Rules and Regulations

Service will be furnished in accordance with Company's Standard Rules and Regulations.

15. Small Volume Transportation Provisions

To ensure small volume natural gas end users, as defined in Section 19.14(1) of the Iowa Administrative Code, receive continued gas service when the end user's gas supply is interrupted due to supply failure, the end user shall be allowed to receive service under Sections 7 and 8, which would include Daily Scheduling Fees and Cashout of Monthly Imbalances. In addition, any other directly attributable costs will be assessed the end user.

Revenues received from the sale of replacement gas will be credited to the Company's system purchased gas adjustment.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

Original Sheet No. 24A

**Iowa Public Schools Gas Project
Transportation Service
Rate Schedule 360A**

1. Availability

This service is available to any member (transporter) of the Iowa Association of School Boards (IASB) within Company's Iowa service area who has purchased natural gas from a third party supplier and desires transportation of those volumes through the Company's facilities. Transporter shall be required to execute a Transportation Agreement prior to receiving service under this Rate Schedule. This service shall be offered upon approval by the Iowa Utilities Board as a pilot program on a year to year basis.

2. Applicability

- a. Service provided under this Schedule shall not be subject to interruption or curtailment.
- b. All gas delivered hereunder by the Company shall be subject to the quality terms specified in ANR Pipeline Company's (ANR) tariff and shall be subject to retention of a portion of the gas received for transportation to compensate the Company for Company used gas and Lost and Unaccounted for gas at a rate of 2%.
- c. Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. By mutual agreement, a higher pressure, if available, may be supplied. The heating value of gas supplied may vary, but normally shall not be less than 950 BTU per cubic foot.
- d. This Pilot Program upon approval of the Iowa Utilities Board will become effective October 1 of each year and continue as a pilot program on a year to year basis. Participants should notify the Company no later than September 1 of each year for service to begin October 1. Transporter shall agree to remain on this Rate Schedule for a period of not less than one year. Transporter may return to sales service on October 1 of any year by giving the Company notice no later than September 1 of that year.
- e. Company will prepare a contract for execution by the Pool Operator addressing its obligations in respect to Nominations, Balancing Charges and Cash-Out provisions and other applicable charges.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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TF-2014-0262 (Revised)

Original Sheet No. 24B

**Iowa Public Schools Gas Project
Transportation Service
Rate Schedule 360A**

- f. Pool Operator is defined as the entity responsible on the Transporter's behalf, to contract for, and cause delivery of, adequate natural gas supplies necessary to meet the Transporter's Forecasted Daily Gas Supply Requirements. The Iowa Association of School Boards will select the Pool Operator for this Pilot Program.
 - g. Pool Group is defined as the transporters or schools participating in this Pilot Project.
 - h. Company will be responsible for forecasting the Daily Gas Supply Requirements of participating transporters. The Forecasted Daily Gas Supply Requirement will be the average daily usage for each school for a particular month using three years (where available) of usage history. The Forecasted Daily Gas Supply Requirement will include a retention adjustment for distribution system losses in accordance with Section 2(b). The Forecasted Daily Gas Supply Requirement will be provided to the Pool Operator by September 20 of each Plan Year. The Pool Operator will be responsible for taking the Forecasted Daily Gas Supply Requirement provided by the Company and providing a nomination to the interstate pipeline supplier and the Company. Nomination Procedures, Balancing and Cash-out Charges will be handled in accordance with Sections 3, 4 and 5 set forth below.
 - i. The Pool Operator shall be responsible for pipeline imbalances, cash-outs, penalties, overrun gas charges or other charges it may create with the pipeline suppliers. All balancing charges or balancing-related obligations shall be the responsibility of the Pool Operator. Should the Pool Operator fail to satisfy such obligation, each individual transporter within such Pool Group shall remain responsible for their obligations. The Pool Operator shall enter into a group balancing agreement with the Company for a term of not less than one year.
3. Nomination Procedures
- a. The Pool Operator will actively confirm with the Company's Gas Supply Department by 3:00 p.m. (CST) six (6) working days prior to the end of the preceding month the aggregated daily volumes and associated upstream transportation contract number(s) to be delivered for the Pool Group on whose behalf they are supplying natural gas requirements. This information will be relayed using Company's standard nomination form.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
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Original Sheet No. 24C

Iowa Public Schools Gas Project
Transportation Service
Rate Schedule 360A

- b. In the event the Pool Operator must make any changes to the nomination during the month, the Pool Operator must directly advise Company's Gas Supply Department of those changes by 9:00 a.m. on the day preceding the effective date of the change. The Pool Operator must obtain prior approval from the Company to change the total daily volumes to be delivered to the city gate.
4. Transporter (s) Balancing Obligation
 - a. Company will be responsible for any imbalances between the Forecasted Daily Gas Supply Requirement and the actual consumption caused by differences between actual weather and forecasted weather. A balancing charge of \$.13 per Mcf on all throughput will be collected to offset the costs incurred by the Company to provide this service. No additional daily balancing fees will be imposed. Balancing charges will be collected and credited to the monthly cost of the Purchased Gas Adjustment Clause.
 - b. Transporters within the Pool Group will have the obligation to insure that their Pool Operator delivers the Forecasted Daily Gas Supply Requirement volume to the Company's city gate. Transporters will be held responsible for any and all charges levied against their Pool Operator which are not paid.
 - c. Transporters within one Pool Group will be treated as one customer for balancing. Consumption for all Transporters under this Pilot Program will be aggregated to be compared to monthly aggregated Confirmed Nominations to calculate the Monthly Imbalance. Imbalances will be cashed-out in accordance with Section 5.
 5. Cash-Out of Monthly Imbalances
 - a. Meters for all transporters within a Pool Group will be read on the last business day of the month.
 - b. Consumption for all transporters within a Pool Group will be aggregated to be compared to monthly-confirmed nominations for that Pool Group before calculating the monthly imbalance.
 - c. The cash-out rate will be calculated by adding ANR's maximum FTS-1 commodity rate and fuel charges to the average of the "ANR buys" and the "ANR sells" prices for the Mainline zone as published at the end of each month on Gems (ANR's bulletin board).
 - d. The cash-out charge or credit will be calculated by multiplying the Monthly imbalance by the cash-out rate.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

**Gas Tariff
Filed with Board**

**Substitute 2nd Sheet No. 24D
Canceling Original Sheet No. 24D**

**Iowa Public Schools Gas Project
Transportation Service
Rate Schedule 360A**

- a. Revenue generated from cash out charges shall be included in the annual PGA reconciliation filing as a reduction to the cost of gas for system sales customers.

1. Overrun Charges

On any day that the Confirmed Nomination volume is different than the Forecasted Daily Gas Supply Volume and the Pool Operator has not obtained prior approval for the variance, the Company may charge the Pool Operator the greater of the applicable prorata share of pipeline penalties assessed to Company or \$25 per Mcf.

Overrun Charges will be collected and the revenues will be credited to the monthly Cost of Purchased Gas Adjustment Clause.

2. Assignment of Stranded Cost

- a. The Peak Day Need is defined as the Daily Average of the highest use month for each of the three most recent years for each Transporter.
- b. Company will release firm pipeline capacity on ANR equal to the Peak Day Needs for all transporters in aggregate to the Pool Operator. The release will be at the same rate that ANR charges Company for that capacity and will be for a term of one year. The release will be made on a recallable basis, but Company agrees not to recall capacity unless requested to do so by Transporter.

3. Billing

- a. Each Pool Operator shall pay Company an Administrative Fee of \$250 per month.
- b. A monthly customer charge will be billed each transporter within the Pool Group by the Company based on annual consumption, in addition to commodity charges.

Small School (less than 5,000 therms annually)		N
Monthly Customer Charge	\$30.00	N
Commodity Charge (per therm per month)	\$0.2236	N
Medium School (at least 5,000 therms annually)		N
Monthly Commodity Charge	\$50.00	N
Commodity Charge (per therm per month)	\$0.2236	N

- c. Transporter will be billed a daily balancing charge on all volumes delivered.
- d. Transporter will continue to be billed the energy efficiency cost recovery factor.
- e. Transporter will be billed any pipeline transition cost recovery factor which would otherwise be applicable as a system sales customer

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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Substitute 2nd Sheet No. 24E

Canceling Original Sheet No. 24E

**Iowa Public Schools Gas Project
Transportation Service
Rate Schedule 360A**

- f. ACA charges related to prior periods approved by the Board will apply and will be billed to the transporter.
- g. The Pool Operator will be billed all Overrun charges and cash-outs.

T
T

4. Taxes

Transportation shall be billed any applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by a governmental authority, which is assessed or levied against the Company or affects the Company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on the volume of gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State Sales Tax now in effect.

5. Terms of Payment

1-1/2% will be added to all bills not paid in full within 21 days from date of bill issuance. The first late payment charge during each calendar year will be forgiven. The Customer shall be notified on the bill that the late charge is forgiven once in the calendar year and that forgiveness has been used.

6. Rules and Regulations

Service will be furnished in accordance with Company's Standard Rules and Regulations.

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TS
Transportation Service
Rate Schedule 361

1. Availability

This service is available to any end user whose annual natural gas requirements are at least 30,000,000 therms with a single Point of Delivery (“Transporter”) of the Company who has purchased natural gas from a third-party supplier, has arranged for transportation of those volumes to the Company’s city gate station, desires transportation of those volumes through the Company’s facilities and has executed a Transportation Service Agreement and where the Company has sufficient capacity available.

2. Applicability

- a. Service provided under this Schedule shall be limited to the hourly, daily volumes set forth in the executed Transportation Service Agreement. The Company is only obligated to deliver volumes of gas received at the city gate on behalf of the Transporter reduced by any applicable unaccounted for adjustment.
- b. All gas delivered hereunder by the Company shall be subject to the quality terms specified in ANR’s tariff and shall be subject to retention of a portion of the gas received for transportation to compensate the Company for Company-used gas and Lost and Unaccounted-for gas at a rate of 2%, unless otherwise specified in the Transportation Service Agreement.
- c. Requests for service will be granted on a “first-come/first-served”, Capacity available basis in the Company’s sole determination in the context of 199 I.A.C. Section 19.13 (1).
- d. Contracted for firm pipeline transportation, other firm transportation, and interruptible transportation, in that order, shall be considered the first gas metered each month.
- e. Service will be furnished at the utilization pressure normally supplied from the distribution system in the area. By mutual agreement, a higher pressure, if available, may be supplied. The heating value of gas supplied may vary, but normally shall be not less than 950 BTU per cubic foot.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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Substitute 2nd Sheet No. 24G
Canceling Original Sheet No. 24G

TS (Continued)
Rate Schedule 361

1. Rate

The rate shall be a facilities charge of \$1,400.00 per month for each Point of Delivery plus a monthly commodity rate of \$0.0464 per therm.

N
N

Pipeline refunds attributable to the period when gas is transported will not be applied to any transported gas. However ACA charges related to prior periods approved by the Board may apply if applicable.

Adjustments:

First – Plus the cost to Company for transportation where the Company has acted as agent for customer with pipeline supplier including the applicable reservation and commodity based on point of receipt nominated.

Second – Plus the applicable proportionate part of any directly allocable tax, impost or assessment imposed or levied by any governmental authority, which is assessed or levied against the company or affects the company's cost of operation and which the Company is legally obligated to pay on the basis of meters, customers, or rates of, or revenues from gas or service sold, or on the volume of gas produced, transported, purchased for sale, or sold, or on any other basis where direct allocation is possible, including the present Iowa State sales tax now in effect.

If a customer receives service under this rate schedule that previously received sales service from Company, then:

Third – Plus the non-commodity cost of gas, excluding transition costs, reflected in the monthly Purchased Gas Adjustment Filing.

Fourth – Plus the Regulatory Expense Surcharge as set forth on Sheet No. 15A.

N

The third and fourth adjustments shall be charged to Customer until Company is relieved of the obligation to pay the related costs or recovery has occurred.

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Gas Tariff

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Original Sheet No. 24H

**TS (Continued)
Rate Schedule 361**

4. Minimum Monthly Payment

The Minimum Monthly Payment shall be the Monthly Facilities Charge plus any system supply reserve charges if applicable.

5. Nomination

Customers requesting the Company to receive volumes from upstream interconnecting pipelines on their behalf for delivery of those volumes, less applicable L&U, to the customer's delivery point, under this rate schedule, must submit an approved interconnecting pipeline nomination form, stated in decatherms (Dths), to the Company's Nominations and Scheduling Department prior to the Company receiving the requested volume for transport from the interconnecting pipeline. Such nominations must coincide with the upstream pipeline's nomination procedures and may be adjusted from time to time, by the customer, as necessary, to maintain the customer's actual usage at its delivery point, with the volume received on the customer's behalf from the interconnecting pipeline. All nominations must meet the interconnecting pipelines' requirements to be acceptable to the Company.

6. Transporter's Balancing Obligation

- a. Transporter shall have the obligation to balance, on both an hourly and a daily basis, receipts of transportation gas by the Company at the Company's applicable Receipt Point (s) with deliveries of such gas by the Company to the Transporter's Point of Delivery plus retention amounts pursuant to the terms of the Transportation Service Agreement. Fees for Positive and Negative imbalances will be levied as described in Sections 7 and 8.
- b. Negative imbalance is defined as authorized gas used in excess of delivered customer-owned gas.
- c. Positive imbalance is defined as all authorized deliveries of customer-owned gas in excess of the amount used.
- d. Nomination is defined as the designated quantities of gas to be delivered to the Company's city gate by ANR on behalf of the end user.

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TS (Continued)
Rate Schedule 361

7. Daily Scheduling Fee

Customers are required to balance daily deliveries with daily consumption. Any interstate pipeline charges incurred by Company as a result of daily imbalances will be prorated and charged to the applicable customers. In the event that Company does not incur additional charges due to customer daily imbalances, no additional charges will be assessed to customers.

8. Cashout of Monthly Imbalances

a. If total monthly nominations are greater than total monthly usage, the end user will receive credit for the positive imbalance according to the following schedule:

% Cashout Price	
<u>% of Imbalance</u>	<u>for Excess Quantities</u>
> 0% up to 5%	100%
> 5% up to 10%	85%
>10% up to 15%	70%
>15% up to 20%	60%
>20%	50%

b. If total monthly nominations are less than total monthly usage, the end user will receive a charge for the negative imbalance according to the following schedule:

% Cashout Price	
<u>% of Imbalance</u>	<u>for Deficient Quantities</u>
> 0% up to 5%	100%
> 5% up to 10%	115%
>10% up to 15%	130%
>15% up to 20%	140%
>20%	150%

c. The cashout price will mirror the provisions of ANR's tariff.

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

TS (Continued)
Rate Schedule 361

9. System Supply Reserve

Transportation under this tariff is deemed to be interruptible unless Transporter and Company have agreed to allocate firm capacity for redelivery of customer's gas as set forth in the executed Transportation Service Agreement.

10. Interruption and Curtailment Obligations

Customers shall promptly reduce or cease taking of gas hereunder if curtailment or interruption is called for by the Company and/or pipeline where applicable.

If the Customer refuses to reduce or cease both the delivery of gas to the Company at the Receipt Point (s) and the taking of gas at the Delivery Point (s) as requested and within the notice period, the Company may terminate service to the transporter without further notice. Volumes taken subsequent to interruption by the Company shall be paid for by the Customer at the rate set forth in Section 8., plus \$10.00 per Dth of unauthorized use.

11. Terms of Payment

Terms of Payment will be set forth in the executed Transportation Service Agreement.

12. Other Conditions of Service

Customers served under this rate schedule shall allow Company to install electronic metering devices. Customers shall also be required to pay the cost of installation, maintenance and any monthly usage charges associated with telephone, power or other utilities or energy sources required for the operation of the data collection and verification equipment. Customers shall also be required to provide adequate space in new or existing facilities for the installation of the data collection equipment.

13. Rules and Regulations

Service will be furnished in accordance with Company's Standard Rules and Regulations unless otherwise specified in an executed Transportation Agreement. All other provisions of this tariff shall apply unless such provisions are specifically modified in the Transportation Agreement executed between Company and Customer. In the event of a conflict between such executed Transportation Agreement and this tariff, the Transportation Agreement shall control.

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Gas Tariff
Filed with Board

RULES AND REGULATIONS

1. Definitions

Except where the context indicates a different meaning or intent, the following terms, when used herein, or in the Company's rate schedules incorporating these Service Regulations, shall have the meanings defined below:

1.1 "Company"

Liberty Utilities (Midstates Natural Gas) Corp.

1.2 "Customer" or "Account"

Any individual, partnership, association, firm, public, or private corporation, or government agency or institution receiving Company's service at any specific location.

1.3 "Gas Service"

The availability of natural gas at the Company's point of delivery to Customer irrespective of whether any such gas is actually used.

1.4 "Point of Delivery"

The point of connection between Company and Customer at which the gas supplied leaves the outlet side of Company's meter and enters Customer's facilities. For purposes of calculating a monthly customer charge, a customer shall have only one point of delivery for each parcel of land served by the Company.

1.5 "Cubic Foot of Gas"

The gas necessary to fill one cubic foot of space at a temperature of 60⁰ Fahrenheit and an absolute pressure of 14.7 pounds per square inch.

1.6 "MCF" and "CCF"

"MCF" is 1,000 cubic feet of gas; "CCF" is 100 cubic feet of gas.

1.7 "Prompt Payment"

Payment of a bill for gas service within the Terms of Payment.

1.8 "Dekatherm" and "Therm"

"Dekatherm" is 1 million BTU; "Therm" is 100,000 BTU.

1.9 "Industrial" Service

Covers service to customers engaged primarily in a process which either involves the extraction of raw materials from the earth, or a change of raw unfinished materials into another form or product.

1.10 "Base Revenue"

The revenue derived from the monthly customer charge plus the non-gas component charge.

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RULES AND REGULATIONS (Continued)

2. Customer Facilities and Responsibility

- 2.1 The Customer shall install and maintain his piping and appliances in the condition required by the insurance and governmental authorities having jurisdiction and in a manner approved by the Company. The Customer shall so use his equipment as not to disturb the Company's service to other Customers.
- 2.2 The Company will supply the Customer with gas through meters owned by the Company. Outside meters will normally be used on new services in high pressure areas. The Customer shall provide a suitable place for the meter satisfactory to the Company. Inside meters shall be located as close to the service entrance as practical. The Customer shall see that said meters are protected from damage or accident, and shall permit no person other than the agent of the Company, or a person lawfully authorized to do so, to remove, inspect, or tamper with same.
- 2.3 The meter, meter connections, and the service piping from the main to the meter, shall belong to the Company and be subject to removal only by the Company regardless of whether any charges for service piping were made to the Customer.
- 2.4 The Company's authorized agent shall have access to the Customer's premises at all reasonable hours to inspect, read, repair, or remove its meters and other property and to inspect the appliances installed on Customer's premises.
- 2.5 In the event of the escape of gas, Customer shall take reasonable precaution to prevent ignition of escaping gas, and immediately notify the Company.

3. Customer Credit and Deposits

- 3.1 If the credit of an applicant for gas service has not been established satisfactorily to the Company, Customer may be required to deposit a sum not exceeding the established gross bill for gas service for the highest one month billing for the 12 previous months. The amount to be deposited shall be a minimum of \$10.00 for each class of gas service furnished. Interest on deposits shall be at the rate required by the rules and regulations of the Iowa Utilities Board. A receipt of the deposit will be issued to the party making the deposit.

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RULES AND REGULATIONS (Continued)

3.2 In the case of gas service the deposit with interest shall be refunded to the party making the deposit after 12 consecutive months of prompt payment including one forgiveness of a late payment charge.

3.3 A new or additional deposit may be required upon reasonable written notice (minimum 12 days) of the need for such a requirement in any case where a deposit has been refunded, applied to a delinquent account or is determined to be inadequate to cover one month's bill as above provided for in 3.1.

3.4 Applicants for Service

Before service is rendered, every applicant for initial or additional service, in addition to complying with all other applicable service regulations, may be required to establish credit. The applicant will be notified promptly of this requirement to prevent any undue delay in the furnishing of service.

When an applicant for residential service has an outstanding debt to the Company for utility service, cannot pay the debt in full, and is not in default on a payment agreement, the Company shall offer the customer an opportunity to enter into a reasonable payment agreement.

Service may be denied as long as the applicant owes the Company for service previously furnished at the same or another location, and is not eligible for a payment agreement. Any applicant who has not established credit, as provided in this service regulation, may instead be required, before service is established, to (1) pay the service connection charge, if any; and (2) make a deposit in accordance with Section 3.3 or (3) provide written guarantee of a surety or other responsible party as surety for an account. Upon termination of a guarantee contract, or whenever the Company deems the contract insufficient as to amount or surety, a deposit or a new or additional guarantee may be required for good cause upon reasonable written notice.

3.5 Establishing Credit

A Customer may establish credit by doing the following:

- 1) provide the Company with a current, good, credit reference from another rate regulated utility for a period of at least 12 months.
- or:**
- 2) provide the Company with a current, good credit reference from a financial institution for a period of at least 12 months.

RULES AND REGULATIONS (Continued)

4. Billing and Proration of Bills

- 4.1 Bills will be rendered at intervals of approximately 30 days, according to billing cycles established at Company's discretion. If Customer's meter fails to register, or a reading of such meter cannot be obtained, a bill shall be rendered based on Company's estimate of gas consumed by the Customer.
- 4.2 Bills for service furnished to the Customer by the Company are due and payable on the date of issue. If a bill is not paid within the maximum period prescribed by the rate schedule, Company will bill the additional charges authorized by the rate schedule. If a Customer's gas bill has become delinquent, the Company may discontinue service as provided in Rules and Regulation No. 5.
- 4.3 Bills will be prorated on the Customer Charge based on the number of days service was in use during the normal billing cycle. In addition to the prorated Customer Charge, Customer will be billed for gas used.
- 4.4 Upon the preparation and mailing of the late notice, but not less than two working days from the due date of the customer's bill, if no late payment charges have been applied to the customer within the calendar year, the late payment charge will appear as "NONE" on the Customer's late payment notice.
- 4.5 Slow metering. Whenever a meter is found to be more than two percent (2%) slow, back billing of the Customer for the amount the test indicates has been undercharged for the period of inaccuracy may be made.

When the average error cannot be determined by test because of failure of part or all of the metering equipment, the Company may use the registration of check metering installation, if any, or estimate the quantity consumed based on available data. The Customer must be advised of the failure and of the basis for the estimate of quantity billed.

- (1) The Company may not back bill due to underregistration unless a minimum of not less than, but

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RULES AND REGULATIONS (Continued)

may be greater than, three dollars (\$3) for an existing Customer or five dollars (\$5) for a former Customer. All recalculations resulting in an amount due equal or greater than the specified minimum shall result in issuance of a back bill.

- (2) The period for back billing shall not exceed the last six (6) months the meter was in service unless otherwise ordered by the board.
- (3) Back billings shall be rendered no later than six (6) months following the date of the metering installation test.

5. Discontinuance and Restoration of Service

5.1 Discontinuance by Company

Company may discontinue, or refuse to establish or restore, gas service for one or more of the following reasons. Except as otherwise provided herein, twelve (12) days written notice will be given before service is discontinued.

a. Nonpayment of Bills

Service may be discontinued or refused if a Customer has not paid his bills for gas service, or has not paid applicable reconnection charges, or has not made a cash deposit in accordance with these regulations; (i) service to one account will not be discontinued because of nonpayment of bills for other classes of service; and (ii) service will not be discontinued in less than fifteen (15) days after Customer's bill becomes delinquent.

RULES AND REGULATIONS (Continued)

b. Failure to Establish Credit

The Company may refuse service or refuse to re-establish service to a Customer who has not made a deposit or otherwise established his credit in accordance with these service regulations except as restricted by 19.4 (16) of IUB Rules and Regulations.

c. Unsafe or Illegal Apparatus

The Company may discontinue or refuse service if any part of Customer's piping or equipment, or use thereof, is either unsafe or in violation of law, and may continue to refuse service until such apparatus shall have been placed in a safe condition or the violation remedied. If, in Company's judgment, operation or Customer's equipment constitutes an immediate danger, service may be discontinued without notice.

d. Service Detrimental to Other Customers

Except as provided in "1", "2", "3" and "4" below, no service shall be disconnected on the day preceding or day on which the utility's local business office or local authorized agent is closed. Service may be refused or disconnected:

1. Without notice in the event of a condition determined by the utility to be hazardous.
2. Without notice in the event of Customer use of equipment in a manner which adversely affects the utility's equipment or the utility's service to others.
3. Without notice in the event of tampering with the equipment furnished and owned by the utility. For the purposes of this subrule, a broken or absent meter seal alone shall not constitute tampering.
4. Without notice in the event of unauthorized use.
5. For violation of or noncompliance with the utility's rules on file with the Iowa Utilities Board.
6. For failure of the Customer or prospective Customer to furnish the service equipment permits, certificates or rights of way which are specified to be furnished, in the utility's rules filed with the Iowa Utilities Board, as conditions of obtaining service.

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RULES AND REGULATIONS (Continued)

or for the withdrawal of that same equipment or for the termination of those same permissions or rights, or for the failure of the Customer or prospective Customer to fulfill the contractual obligations imposed as conditions of obtaining service by any contract filed with and subject to the regulatory authority of the Iowa Utilities Board. (T)

5.2 Discontinuance at Customer's Request

When a customer desires to terminate his service, he shall so notify the Company not less than three (3) days in advance, or such period in advance as is specified in Customer's service agreement, and state the date on which he wishes service terminated. A Customer may be held responsible for all gas service furnished in his notice, or a date of three days beyond the date of his notice, or such greater number of days after notice are as specified in his service agreement, whichever date is later.

5.3 Allow Gas Service to Remain On in Absence of Customer

This option allows the transfer of active gas service from one customer to another at the same location for a period of time with no actual disconnection or interruption of service. This option applies to Class I residential meters and accounts, but may be used in other circumstances as deemed necessary.

When a customer requests termination of gas service, this option is presented. Upon choosing this option, the customer is given a list of safety steps they are requested to follow to reduce the possibility of danger and to minimize the gas used. These steps are:

- a. Lower all thermostats
- b. Check operating status of appliances and ensure all settings are in the off position
- c. All gas lines must be properly capped and plugged if appliances are removed from the structure

A final meter read is performed and a final bill issued. A door tag is left notifying anyone approaching that gas service is "ON". If a tenant has moved into the location without notifying the Company, field personnel will leave a door tag with a 48-hour notice for the new tenant to contact the Company to establish gas service. If no contact is made within the 48-hour period, a disconnect order is issued.

The gas service will remain on until either 45 days elapse or 50 ccf of consumption occurs.

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RULES AND REGULATIONS (Continued)

6. Extension and Installation of Company Facilities

6.1 Mains

- a. The Company will, upon written application, extend its gas mains without additional charge to supply new Customers, provided the estimated installed cost of such extension does not exceed three (3) times the annual base revenue estimated to be derived therefrom. Under circumstances where a main extension is required by municipal ordinance, or is required for increased main capacity to service existing Customers in an area, no Customer financing will be required.
- b. Any extension which required an expenditure greater than three (3) times the annual base revenue to be derived therefrom will be made provided that the Customer or group of Customers to be served will deposit with the Company, in advance, an amount equal to the difference between the estimated cost of such extension and three (3) times the estimated base revenue to be derived therefrom.
- c. Advances for construction costs for distribution main extensions for customers who will not attach within the agreed-upon attachment period. Where the customer will not attach within the agreed-upon attachment period after completion of the distribution main extension, the applicant for the extension shall contract with the utility and deposit no more than thirty (30) days prior to the commencement of construction an advance for construction equal to the estimated construction cost. Advance payments for plant additions or extensions which are subject to refund for a ten (10) year period may be made by cash, surety bond, or equivalent surety. In the event a surety bond or an equivalent surety is used, the bonded amount shall have added to it a surcharge equal to the annual interest rate paid by the utility on customer bill deposits times the bonded amount. The bond shall be called by the utility at the end of one year or when the earned refunds are equal to the bonded amount, less the surcharge, whichever occurs first. If, upon termination of the surety bond, there are sufficient earned refunds to offset the amount of the surety bond, less the surcharge, the depositors shall provide the utility the amount of the surcharge. If upon termination of the surety bond, there are not sufficient earned refunds to offset the full amount of surety bond, less the surcharge, the depositors shall provide the utility a cash deposit equal to the amount of the surety bond, less refunds accumulated during the bonded period, plus the surcharge, or the depositor may pay the interest on the previous years's bond and rebond the balance due to the utility for a second or third one (1) year period. Upon receipt of such cash deposit, the utility shall release the surety bond. The cash deposit, less the surcharge, shall be subject to refund by the utility for the remainder of the ten (10) year period.

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RULES AND REGULATIONS (Continued)

- d. No Additional deposit will be required from any Customer already served because of the connection of any new Customer, and in no case will the total refund to the Customer exceed the amount of his deposits.
- e. Refunds. The utility shall refund to the depositor for a period of ten (10) years, from the date of the original advance, a pro rata share for each service attachment to the distribution main extension. The pro rata refund shall be computed in the following manner:
 - (1) If the combined total of three (3) times estimated base revenue for the depositor and each customer who has attached to the distribution main extension exceeds the total estimated construction cost to provide the extension, the entire amount of the advance provided by the depositor shall be refunded to the depositor.
 - (2) If the combined total of three (3) times estimated base revenue for the depositor and each customer who has attached to the distribution main extension is less than the total estimated construction cost to provide the extension, the amount to be refunded to the depositor shall equal three (3) times estimated base revenue of the customer attaching to the extension.
 - (3) In no event shall the total amount to be refunded to a depositor exceed the amount of the advance for construction made by the depositor. Any amounts subject to refund shall be paid by the utility without interest. At the expiration of the above-described ten (10) year period, the customer advance for construction record shall be closed and the remaining balance shall be credited to the respective plant account.
- f. Extensions not required. Utilities shall not be required to make extensions as described in this rule, unless the extension shall be of a permanent nature.
- g. Extensions permitted. This rule shall not be construed as prohibiting any utility from making a contract with a customer in a different manner; if the contract provides a more favorable method of extension to the customer, so long as no discrimination is practiced among customers or depositors.

6.2 Meters and Service Pipe

- a. Upon written application Company will install necessary meter connections and meter without charge. The meter and all connections shall remain the property of the Company and its employees and agents shall have free access thereto at all times for the purpose of reading, inspection, replacement, and repair.

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RULES AND REGULATIONS (Continued)

- b. As used herein, the term "normal service entrance" as applied to residential or small commercial domestic applications shall mean the point in the Customer's building wall nearest the main or within 10 feet of that wall. The point of transfer of ownership between Company facilities and Customer facilities shall be located at the juncture of the Company's facilities; such as, meter, regulator, connection or other equipment, with that of the Customers. Company's service pipe facilities may be extended beyond the outlet side of the meter as the need is determined by the Company, but this extraordinary situation must be covered by agreement with the Customer.
- c. Contributions in aid of construction for service line extension. The utility shall finance and construct a service line extension without requiring a contribution in aid of construction or any payment by the applicant where the length of the service extension to the riser is up to fifty (50) feet on private property, or 100 feet on private property if polyethylene plastic pipe is used.

Where the length of the service extension exceeds fifty (50) feet on private property, or 100 feet if polyethylene plastic pipe is used, the applicant shall be required to provide a contribution in aid of construction for that portion of the service extension on the private property, exclusive of the riser, in excess of fifty (50) feet, or in excess of 100 feet in the case of polyethylene plastic pipe, within thirty (30) days after completion. The contribution in aid of construction for that portion of the extension shall be computed as follows:

(Estimated Cost of Construction) X

$$\frac{(\text{Total Length in Excess of 50 Feet}) \text{ or } (\text{Total Length in Excess of 100 Feet})}{(\text{Total Length of Service Extension})}$$

- d. Charges made under paragraph (c) above will be subject to a reduction according to the following schedule of gas applications for services for 300 feet or less in length. At no time will the deductions exceed the amount of charges expressed in paragraph (c) above.

Heating by unit or space heater or central plant

<u>Unit Input</u>	<u>Per Cent of Reduction</u>
0 to 75,000 BTU/Hr.	40%
Over 75,000 BTU/Hr.	80%

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RULES AND REGULATIONS (Continued)

Central Air Conditioning System

<u>Unit Cooling Capacity</u>	<u>Per Cent of Reduction</u>
36,000 BTU/Hr.	20%
60,000 BTU/Hr.	40%
Over 60,000 BTU/Hr.	60%
Gas Air Conditioning	80%

<u>Miscellaneous Applications</u>	<u>Per Cent of Reduction</u>
Water Heater	20%
Cooking Range	10%
Clothes Dryer	10%
Gas Grill	10%
Gas Light or Torch	10%
Incinerator	10%
Gas Log	10%

6.3 Higher Service Pressure

Gas of pressures higher than Company's Standard Service Pressure of seven inches of water column will be made available to a Customer upon request if high pressure gas is available at the Customer's premises or may be made available in accordance with this service regulation, and when such high pressure is required for proper operation of the Customer's present or proposed utilization equipment. When such high service pressure is made available, a specific service pressure shall be agreed upon by the Company and the Customer.

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RULES AND REGULATIONS (Continued)

7. Other Conditions of Service

- 7.1 The Company shall endeavor to furnish continuous service to the Customer but does not guarantee uninterrupted service.
- 7.2 Gas purchased from the Company shall be used by the Customer at one location and shall not be resold.
- 7.3 All charges are plus Iowa Sales Tax.

8. Customer Complaints

The Company shall investigate promptly and thoroughly and keep a record of written complaints and all other reasonable complaints by it from its customers in regard to safety, service, or rates, and the operation of its system as will enable it to review and analyze its procedures and actions. The record shall show the name and address of the complainant, the date and nature of the complaint, and its disposition and the date thereof. All complaints caused by a major outage or interruption shall be summarized in a single report.

- 8.1 If the Customer feels that their bill is incorrect or that they have a complaint they are to call the telephone number printed on the bill or send a written complaint to the office address on the bill. If the Customer is unable to resolve this complaint except by a face to face meeting, the appropriate Company Personnel will be made available at the customer's convenience.
- 8.2 If the Customer does not feel their complaint has been satisfied, they may contact the Customer relations individual listed on Sheet No. 62 of this tariff.
- 8.3 If the Customer is still not satisfied they may contact the Iowa Utilities Board or Office of Consumer Advocate directly.

Iowa Utilities Board
1375 E. Court Avenue, Room 69
Des Moines, Iowa 50319-0069
515-725-7321
1-877-565-4450

or

Office of Consumer Advocate
1375 E. Court Avenue, Room 63
Des Moines, Iowa 50319-0063
515-725-7200

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RULES AND REGULATIONS (Continued)

9. Customer Service

9.1 Service will be provided at no charge as follows:

1. Odor of gas calls.
2. Adjusting and diagnosing problems of gas appliances (If the trouble is the fault of the gas).

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INFORMATION SHEET

AMOUNT OF ADJUSTMENT FOR THERMAL CONTENT OF GAS SUPPLIED

The number of therms per 100 cubic feet of gas supplied to customers is as follows:

Effective with Meter Reading Periods Ending On and After	Number of Therms Billed Per 100 Cubic Feet of Gas
..... April 1, 1994 1.000

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**General Statement of Liberty Utilities (Midstates Natural Gas) Corp.'s Policy
In Making Adjustments For Wastage of Gas When Such Wastage
Occurs Without the Knowledge of The Customer**

As stated in the Company's Iowa Gas Tariff under Rules and Regulations, Sheet Numbers 25 and 26, Paragraphs 1.4 and 2.1, the point of delivery of gas is the outlet side of Company's meter and the Customer is responsible for the installation and maintenance of his own piping and appliances. Therefore, even though wastage of gas after it has passed the meter may not be known to the Customer, the responsibility for said gas clearly belongs to the Customer rather than the Company.

The Company will provide service personnel to investigate suspected uncontrolled wastage of gas on the Customer's piping system. Should an irregularity be noted, the Company will so inform the Customer of the condition and make recommendations, at no additional charge, in order to correct the situation.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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TF-2014-0262 (Revised)

Original Sheet No. 40

SAMPLE CUSTOMER AGREEMENT

A G R E E M E N T

THIS AGREEMENT, dated this _____ day of _____ 20__, which supersedes the previous agreement(s) dated the _____ day of _____ 20__, by and between Liberty Utilities (Midstates Natural Gas) Corp. with principal place of business at 2457 Hilton Road, Keokuk, Iowa 52632 (hereinafter referred to as "SELLER"), and

_____ Corporation, with principal place of business at _____ (hereinafter referred to as "BUYER").

WITNESSETH:

WHEREAS, Buyer desired to purchase natural gas from Seller for use its manufacturing plant located at _____; and

WHEREAS, beginning _____ 20__, Buyer wishes to purchase natural gas on a Firm basis as part of its fuel requirements, and beginning _____ 20__, Buyer wishes to purchase natural gas on an Interruptible basis as part of its fuel requirements; and

WHEREAS, Seller, in order to deliver the quantities of gas desired by Buyer, is required to execute contracts with its Suppliers on long-term and short-term basis; and

WHEREAS, Seller desires to control, maintain, and administer the quantities of gas for which it is able to contract; and

NOW, THEREFORE, in consideration of their mutual covenants and agreements, included herein, Buyer and Seller agree as follows:

ARTICLE I

GAS TO BE SOLD AND PURCHASED. Seller agrees to sell and deliver to Buyer, for purchase, natural gas on a Firm basis not to exceed Firm Quantities and, in addition, Seller agrees to sell and deliver to Buyer, for purchase, natural gas on an Interruptible not to exceed Interruptible Quantities, in the following specified amounts:

INTERRUPTIBLE QUANTITIES

_____	DTH per day
_____	DTH in September
_____	DTH in October
_____	DTH in November
_____	DTH in December
_____	DTH in January
_____	DTH in February
_____	DTH in March
_____	DTH in April
_____	DTH in May
_____	DTH in June
_____	DTH in July
_____	DTH in August
_____	DTH in Annually

FIRM QUANTITIES

_____	DTH per day
_____	DTH in September
_____	DTH in October
_____	DTH in November
_____	DTH in December
_____	DTH in January
_____	DTH in February
_____	DTH in March
_____	DTH in April
_____	DTH in May
_____	DTH in June
_____	DTH in July
_____	DTH in August
_____	DTH in Annually

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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TF-2014-0262 (Revised)

Original Sheet No. 41

SAMPLE CUSTOMER AGREEMENT (Continued)

Nothing herein shall be construed to prohibit Buyer from purchasing quantities of gas in excess of the daily, monthly, or annual DTH quantities stated, provided prior written approval of the Seller is obtained, and Seller retains the right at any time to curtail or discontinue the supply of gas hereunder in the event of a shortage or threatened shortage of its gas supply, or at any time demand exceeds the amount of gas available.

The daily, monthly, and annual contract amounts shown are subject to prevailing BTU adjustment in effect at the time of billing.

ARTICLE II

CHARGES TO BE PAID BY BUYER. Buyer agrees to pay Seller for the gas delivered in accordance with Article I as follows:

Firm gas requirements will be accounted for separately from interruptible requirements, transmitted to points of consumption through fuel lines within plant, metered, and charges made in accordance with Seller's "Firm Industrial Service, I-1" rate schedule on file with the Iowa Utilities Board ("Board"), and interruptible gas requirements will be accounted for separately from firm requirements, transmitted to points of consumption through fuel lines within plant, metered, and charges made in accordance with Seller's "Industrial Interruptible Service I-2" on file with the Board.

It is understood that the presently effective schedules on file with the Board are as follows:

FIRM INDUSTRIAL SERVICE, I-1 (Exhibit B)

Customer Charge	\$,	plus
All Dekatherms at	\$		per Dekatherm plus
Demand per unit contracted	\$		

Plus any variation in applicable Purchased Gas Adjustment (PGA).
Current PGA effective _____, 20 __, is shown as Exhibit ___ hereto attached.

INDUSTRIAL INTERRUPTIBLE SERVICE, I-2 (Exhibit C)

Customer Charge	\$,	plus
All Dekatherms at	\$		per Dekatherm

Plus any variation in applicable Purchased Gas Adjustment (PGA).
Current PGA effective _____, 20 __, is shown as Exhibit ___ herein attached.

Should the foregoing rates on file with the Board be increased or decreased, the price of gas hereunder will be increased or decreased accordingly. The effective date of such change in charge to Buyer shall be the same as the date said increased or decreased rates become effective with the Board.

ARTICLE III

MINIMUM MONTHLY CHARGE. The minimum monthly charge to be paid by Buyer shall be the minimum charge set forth in Seller's "Firm Industrial Service, I-1" rate schedule, and which presently effective charge is \$ _____ per month, plus the minimum monthly charge set forth in Seller's "Industrial Interruptible Service I-2" rate schedule, and which presently effective charge is \$ _____ per month, or a total of \$ _____ minimum charge per month. Should the minimum monthly charge in said schedule be increased or decreased, the minimum monthly charge to Buyer shall be increased or decreased accordingly, effective with the same date such changed minimum monthly charge becomes effective with the Board.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

SAMPLE CUSTOMER AGREEMENT (Continued)
ARTICLE IV

UNAUTHORIZED OVERRUN GAS. If Buyer, without authorization from Seller, takes a firm volume of gas hereunder in excess of daily, monthly, or annual volumes as specified shall be considered unauthorized overrun gas, and shall be subject to penalty of \$10.00 per DTH, in addition to the charges payable hereunder.

Seller reserved the right to curtail or discontinue the supply of gas hereunder in the event of a shortage or a threatened shortage of its gas supply or whenever the demand of customers taking service, under gas rate schedules not subject to interruption or a similar provision, exceeds the amount of gas available. Buyer shall discontinue use of gas at any time upon request of Seller. If Buyer, without authorization from Seller, takes a volume of gas hereunder in excess of authorized volumes, or daily, monthly or annual volumes, as specified in Article I of this Agreement, all gas taken in excess of said specified volume shall be considered unauthorized overrun gas, and shall be subject to penalty of \$10.00 per DTH, in addition to the charges payable hereunder.

ARTICLE V

TERM OF AGREEMENT. This Agreement shall be effective from and after _____, 20____, from and after _____, 20___. In the event either party elects at any time to terminate this Agreement, such party shall give to the other party a notice in writing of intention to terminate. This Agreement shall thereafter terminate at such time as Seller receives authorization to terminate from the appropriate regulatory authority, or seventeen (17) months from the date of receipt of the aforesaid written notice, whichever is sooner.

ARTICLE VI

NOTICES. Notices to either party concerning this Agreement shall be addressed to the other party at the Lee County place of business. Either party may change its address specified herein by written notice.

ARTICLE VII

DELIVERY POINTS AND PRESSURE. The place of delivery of all gas furnished by Seller shall be the outlet side of Seller's metering equipment at the point of connection with Buyer's facilities. Seller shall deliver said gas to Buyer at the point of delivery mutually agreed upon at a minimum pressure of _____, so long as its Supplier provides Sellers with the pressure required. Buyer shall install, operate, and maintain, at its own expense, such pressure regulating devices as may be necessary to regulate the pressure of natural gas after delivery to Buyer. The Seller shall not be liable for the control of gas pressure after delivery thereof to Buyer.

ARTICLE VIII

SUCCESSORS. The terms of this Agreement shall be binding upon the successors and assigns of the parties hereto, provided no conveyance, transfer, or assignment of the rights, benefits, or obligations hereunder shall be effective as to the other party without prior written approval thereto by such other party, which approval shall not be unreasonably withheld.

ARTICLE IX

STATUTORY REGULATIONS. The provision of this contract for the sale of gas by Seller to Buyer is subject to all valid legislation with respect to the subject matter hereof and to all valid present and future order, rules, and regulations of duly constituted authorities having jurisdictions.

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SAMPLE CUSTOMER AGREEMENT (Continued)

ARTICLE X

INFORMATION. Buyer, upon written request of Seller, shall furnish such reasonable data as in Seller's judgment is necessary for the proper analysis of the gas load requirements of Buyer.

ARTICLE XI

GENERAL TERMS AND CONDITIONS. All of the General Terms and Conditions attached hereto and consisting of three pages, Sections 1 through 8, marked "Exhibit A" , are hereby made a part of this Agreement.

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

By: _____
Its Vice President and General Manager

ATTEST:

By: _____
Its _____

ATTEST:

Its _____

Issued: May 30, 2014

Effective : September 19, 2014

Issued By: Christopher D. Krygier, Director, Regulatory & Government Affairs

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

TF-2014-0262 (Revised)

Original Sheet No. 44

“EXHIBIT A”
SAMPLE CUSTOMER AGREEMENT (Continued)
GENERAL TERMS AND CONDITIONS

1. DEFINITIONS:

- 1.1 The term “day” shall mean a period of twenty-four consecutive hours beginning and ending at Noon, Central Standard Time, or such other hour as Buyer and Seller may agree upon. The reference date for any day shall be the date of the beginning of such day.
- 1.2 The term “month” shall mean the period beginning at the hour agreed upon by Buyer and Seller on the last “day” of a calendar month, and ending at the same hour on the last “day” of next succeeding calendar month.
- 1.3 The term “MCF” shall mean one thousand cubic feet.
- 1.4 The term “BTU” shall mean a British Thermal Unit.
- 1.5 The term “Therm” shall mean 100,000 BTU’s.
- 1.6 The term “Dekatherm” , “DTH”, shall mean one million BTU’s.

2. MEASUREMENTS:

- 2.1 Unit of Volume: The unit of volume, for all purposes, shall be a cubic foot of gas at a temperature of 60 degrees Fahrenheit and at an absolute pressure of 14.73 pounds per square inch. The average absolute atmospheric pressure shall be presumed to be 14.4 pounds per square inch.
- 2.2 Heat Content: The gas delivered by Seller to Buyer shall have a total heating value per cubic foot of not less than 953 nor more than 1,400 BTU’s. The term “total heating value per cubic foot” shall mean the number of BTU’s produced by the combustion, at constant pressure, of one cubic foot of gas (saturated with water vapor) with air of the same pressure and temperature as the gas, when the products of combustion are cooled to the initial temperature of the gas and air, and when the water formed by combustion is condensed to the liquid state.
- 2.3 Measuring Facility: Buyer will provide, at no expense to Seller, suitable space and right of way for the installation and erection by Seller, at its sole expense, of foundations, housing, metering, building, and other equipment which shall remain the property of Seller and be removable by it at the termination of this contract, provided that the site is restored completely to its former conditions, leveled, sodded, and all signs of previous equipment shall be removed. Buyer agrees to permit Seller’s duly authorized and properly identified representatives to inspect, test, and repair any of the Seller’s equipment located on Buyer’s property.

The gas delivered by Seller to Buyer shall be measured by an adequate meter of standard type, installed, operated, and maintained by Seller on the site to be provided by the Buyer aforesaid. Seller shall test its meter at reasonable intervals and shall at the time of the test adjust the meter to record accurately. Such meter shall, at all reasonable times, be subject to check, test and inspection by a representative of the Buyer in the presence of a representative of the Seller.

If the meter is found to be inoperative or inaccurate, it shall be restored to an accurate condition or another meter supplied. The readings of any meter shall be considered correct provided said meter, when tested, is found to be not more than two percent (2%) from accuracy. If, as a result of any test, Seller’s meter is found to range in excess of two percent (2%), either above or below normal accuracy, then any previous readings of such equipment shall be corrected to zero error for any period which is definitely known or agreed upon, but if the period is not known definitely or agreed upon, then such adjustment shall be made for the last one-half of the period between the time the metering equipment was found to be in error and the date of the last previous meter test.

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"EXHIBIT A"
SAMPLE CUSTOMER AGREEMENT (Continued)

3. **BILLING AND PAYMENT:**

- 3.1 **Billing:** On or before the tenth day of each calendar month, Seller shall render a statement to Buyer for all natural gas delivered to Buyer during the preceding calendar month. Such statement shall set forth the complete computation or basis of determination of the quantities, amount, or other data used in computing the statement. Each party shall have the right at all reasonable times to examine the books, records, and charts of the other party, to the extent necessary to verify the accuracy of any statement, charge, or computation made concerning the provision of gas under this Agreement.
- 3.2 **Payment:** Buyer shall pay to Seller, at Seller's office at the place from time to time specified, on or before the fifteenth day of each month, for the natural gas delivered by Seller to Buyer during the preceding calendar month as billed by Seller in the statement for said month.
- 3.3 **Interest on Unpaid Amounts:** Should Buyer fail to pay the amount of any statement for gas rendered by Seller as herein provided when such amount is due, interest thereon shall accrue at the quarterly adjusted market rate per annum released by the Board and applied from the due date until the date of payment.
- 3.4 **Remedies for Failure to Pay Bills:** If such failure to pay an undisputed bill shall continue for thirty (30) days after payment is due, Seller may, after application to and authorization of the regulatory authority having jurisdiction in the event such authorization is necessary, suspend further delivery of gas to Buyer until such amount is paid.
- 3.5 **Late Billing:** If presentation of a statement of Seller is delayed after the tenth day of the month, then the time for payment shall be extended correspondingly unless Buyer is responsible for such delay.
- 3.6 **Errors in Billing:** If Buyer shall find at any time within twelve (12) months after the date of any statement rendered by Seller that it has been overcharged in the amount billed in such statement, and if Buyer shall have paid such overcharge and shall make a claim therefore within sixty (60) days from the date of discovery thereof, Seller shall verify and refund the principal of any such overcharge within thirty (30) days, with interest thereon at the quarterly adjusted market rate per annum released by the Board, and upon failure to do so, Buyer may deduct the amount of the overcharge and interest from any payment due to be made by Buyer to Seller.

If Seller shall find at any time within twelve (12) months after the date of any statement rendered by it that there has been an undercharge in the amount billed in such statement, it may submit a statement for such undercharge and Buyer shall pay the same without interest, but this provision shall not preclude Buyer from disputing the amount of such statement, or the fact that there has been any undercharge.

4. **TAXES:**

Seller shall have the right to add to the contract prices herein specified, all or part of any occupation, production, severance, transportation, pipeline, footage, sales, or other tax hereafter imposed on the gas sold by Seller to Buyer by any authority upon or in respect to the production, severance, transportation, and/or sales of gas by the Seller to the Buyer hereunder, after and to the extent that any such tax shall be payable by Seller, whether under direct imposition or pursuant to present or future contract obligations.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

TF-2014-0262 (Revised)

Original Sheet No. 46

“EXHIBIT A”
SAMPLE CUSTOMER AGREEMENT (Continued)

5. **CURTAILMENTS AND INTERRUPTIONS:**

5.1 **Force Majeure:** No failure or delay in performance of the executed agreement by either Seller or Buyer shall be deemed to be a breach thereof when such failure or delay is occasioned by or due to any act of God, strikes, lockouts, acts of public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rules and peoples, civil disturbances, explosions, sabotage, breakage or accident to machinery or lines of pipe, temporary or permanent failure of gas supply, inability to obtain pipe, materials, or equipment, the binding order of any court of government authority, or any other cause, enumerated or otherwise, not within the control of the party claiming suspension, provided that no cause or contingency shall relieve Buyer of its obligation to make payment for gas delivered by Seller or for any payments Seller is required to make to Supplier by reason of Buyer's failure to take gas deliveries from Seller.

5.2 **Temporary Interruptions:** Seller shall at all times operate, or cause to be operated, its pipeline system in such manner as to assure, as nearly as possible, a continuous supply of gas to Buyer in the quantities provided in the executed Agreement between Buyer and Seller. If a temporary interruption of daily supply shall become necessary, Seller shall at once notify Buyer by telephone, telegraph, or other prompt means of communication of the nature, extent, and probable duration of such temporary interruption, and advise Buyer of the amount of gas estimated to be available to Buyer during the period of interruption and shall promptly thereafter give Buyer like notice in writing.

The gas available for delivery on a day-to-day basis shall be prorated, so far as practicable, among Buyers on the basis of the ratio of each Buyer's Contract Demand to the total Contract Demand for all Buyers during the period of interruption; provided, however, that Seller may first require Buyers to reduce or discontinue taking quantities of interruptible gas.

5.3 **Curtailment for Gas Supply Deficiency:** Seller may curtail deliveries to Buyers when, in its sole judgment, its current and prospective available gas supply is insufficient to enable it to meet the requirements of Buyers, within the quantities established by the Agreement, or when such available gas supply should be conserved for subsequent delivery, or when Seller's supply of gas is, or is to be, curtailed by its Suppliers. When a curtailment of deliveries is to be made, Seller shall determine the quantity of gas which each Buyer shall be entitled to receive during such period. Such notice shall be given as far in advance as is reasonably possible. Seller may change the curtailment period and the quantity of gas Buyers will be entitled to receive if conditions require.

This Section 5.3 shall not be construed or operate to permit any Buyer to receive deliveries in excess of its contract volumes limitations.

6. **TITLE:**

The gas supplied under this Agreement is supplied upon the express condition that after it passes the metering device of the Seller, or other point of delivery, it becomes the property of the Buyer, and the Seller shall not, in any event, be liable for loss or damage to any person or property whatsoever, resulting directly or indirectly from the use, misuse, or presence of the said

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

Original Sheet No. 46A

**“EXHIBIT A”
SAMPLE CUSTOMER AGREEMENT (Continued)**

gas on Buyer’s premises or elsewhere, after it passes the point of delivery to the Buyer unless such loss or damage is occasioned by the negligence of the Seller. The gas remains the property of Seller until it passes the metering device of Seller or other point of delivery and Buyer shall not be liable for loss or damage to any person or property whatsoever resulting directly or indirectly from the use, misuse, or presence of said gas on Buyer’s property or elsewhere before it passes the point of delivery to the Buyer unless such loss or damage is occasioned by negligence of Buyer.

7. **WARRANTY:**

Seller warrants generally the title to all gas delivered to Buyer and its right to sell the same and warrants that such gas shall be free and clear of all liens and adverse claims.

8. **COMPLIANCE WITH SUPPLIER’S FERC GAS TARIFF:**

The parties agree that the general terms and conditions contained in Seller’s Tariff and ANR Pipeline Company’s Gas Tariff will be observed, and that should any of those general terms and conditions be changed during the term of this Agreement, with the approval of the Board or the Federal Energy Regulatory Commission, respectively, and should such change in the general terms and conditions be contrary to the provisions of this agreement, that this Agreement will be modified so as to be consistent with the changed terms and conditions.

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SAMPLE CUSTOMER AGREEMENT (Continued)

PURCHASED GAS ADJUSTMENT

“EXHIBIT B”

First – The cost to Company for gas purchased for delivery in the area in which this rate schedule is applicable based upon the weighted average price. Said changes will be billed as a separate item on the customer bills. The adjustment will be effective on bills for the period beginning _____, and will continue until the effective date of subsequent changes to the rate under which gas is purchased.

Firm Service – Residential, Commercial and Industrial

\$ _____ per Dekatherm

Interruptible Service – Commercial and Industrial

\$ _____ per Dekatherm

Interruptible Transportation Service

\$ _____ per Dekatherm

Unmetered Gas Light Service

\$ _____ per unmetered light rating an input of 2 ½ cubic feet
per hour per month

Plus applicable Iowa State sales tax now in effect.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

SAMPLE SERVICE AGREEMENT

Date _____

Contract No. _____

SERVICE AGREEMENT

This **AGREEMENT** is entered into by ANR Pipeline Company

(Transporter) and _____ (Shipper).

WHEREAS, Shipper has requested Transporter to transport Gas on its behalf and Transporter represents that it is willing to transport Gas under the terms and conditions of this Agreement.

NOW, THEREFORE, Transporter and Shipper agree that the terms below, together with the terms and conditions of Transporter's applicable Rate Schedule and general terms and conditions of Transporter's Second Revised Volume No. 1 constitute the transportation service to be provided and the rights and obligations of Shipper and Transporter.

1. **AUTHORITY FOR TRANSPORTATION SERVICE:**

284G - Blanket

2. **RATE SCHEDULE:** _____

3. **CONTRACT QUANTITIES:**

Receipt Points - see Exhibit attached hereto (if applicable).
Delivery Points - see Exhibit attached hereto (if applicable).
Primary Routs - see Exhibit attached hereto (if applicable).
Contract Quantity - see Exhibit attached hereto (if applicable).

Such Contract Quantities shall be reduced for scheduling purposes, but not for billing purposes, by the Contract Quantities that Shipper has released through Transporter's capacity release program for the period of any release.

4. **TERM OF AGREEMENT:**

XX/XX/XXXX to

XX/XX/XXXX

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SAMPLE SERVICE AGREEMENT (Continued)

SERVICE AGREEMENT
(Continued)

Contract No. _____

5. RATES:

Maximum rates, charges, and fees shall be applicable for the entitlements and quantities delivered pursuant to this Agreement unless Transporter has advised Shipper in writing or by ANR Xpedite that it has agreed otherwise.

It is further agreed that Transporter may seek authorization from the Commission and/or other appropriate body at any time and from time to time to change any rates, charges or other provisions in the applicable Rate Schedule and General Terms and Conditions of Transporter's FERC Gas Tariff, and Transporter shall have the right to place such changes in effect in accordance with the Natural Gas Act. This Agreement shall be deemed to include such changes and any changes which become effective by operation of law and Commission order. Nothing contained herein shall be construed to deny Shipper any rights it may have under the Natural Gas Act, including the right to participate fully in rate or other proceedings by intervention or otherwise to contest increased rates in whole or in part.

6. INCORPORATION BY REFERENCE:

The provisions of Transporter's applicable Rate Schedule and the General Terms and Conditions of Transporter's FERC Gas Tariff, Second Revised Volume No. 1, are specifically incorporated herein by reference and made a part hereof.

7. NOTICES:

All notices can be given by telephone or other electronic means, however, such notice shall be confirmed in writing at the addresses below or through ANR Xpedite. Shipper and Transporter may change the addresses below by written notice to the other without the necessity of amending this agreement:

TRANSPORTER:

ANR PIPELINE COMPANY
500 Renaissance Center
Detroit, Michigan 48243
Attentions:

Gas Control (Nominations)
Volume Management (Statements)
Cash Control (Payments)
System Marketing (All Other Matters)

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

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SAMPLE SERVICE AGREEMENT (Continued)

**SERVICE AGREEMENT
(Continued)**

Contract No. _____

SHIPPER:

_____ (Shipper Name)

_____ (Address)

_____ (City, State, Zip)

Attention: _____

Telephone: _____

Fax: _____

INVOICES AND STATEMENTS:

_____ (Shipper Name)

_____ (Address)

_____ (City, State, Zip)

Attention: _____

Telephone: _____

Fax: _____

NOMINATIONS:

_____ (Shipper Name)

_____ (Address)

_____ (City, State, Zip)

Attention: _____

Telephone: _____

Fax: _____

SAMPLE SERVICE AGREEMENT (Continued)

Contract No. _____

ALL OTHER MATTERS:

_____ (Shipper Name)

_____ (Address)

_____ (City, State, Zip)

Attention: _____

Telephone: _____

Fax: _____

8. FURTHER AGREEMENT

- A) The MDQ associated with the secondary route(s) , and/or releases will be at Maximum Tariff Rates.
- B) Consistent with provisions of it's Tariff, ANR Pipeline Company is willing to contract on your behalf for capacity required on third party transporters, or for other services to effectuate your receipt of gas on third party facilities and delivery of gas to ANR Pipeline's facilities.

Shipper must advise ANR Pipeline prior to commencement of such third party transportation of its desire to have ANR Pipeline act in such a capacity. Unless and until notified otherwise, however, if Shipper submits a nomination to ANR Pipeline for the transportation of gas from HIOS points or receipt, Shipper understands and agrees that such nomination shall constitute Shipper's request for ANR Pipeline to act in such capacity.

Shipper agrees to pay all charges related to such third party transportation arrangements pursuant to ANR Pipeline's Tariff.

9. OPERATIONAL FLOW ORDERS

Shipper hereby guarantees to Transporter that each contract it has entered into in connection with the Gas to be transported under this Agreement contains a provision that permits Transporter to issue an effective Operational Flow Order pursuant to Section 8 of the General Terms and Conditions. Shipper shall also guarantee for any supply contract for Gas that is transported via Viking Gas Transmission Company, that Transporter shall be designated a third party beneficiary.

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SAMPLE SERVICE AGREEMENT (Continued)

Contract No. _____

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their respective Officers or Representatives thereunto duly authorized to be effective as of the date stated above.

SHIPPER: _____

TRANSPORTER: ANR Pipeline Company

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

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Original Sheet No. 53

SAMPLE SERVICE AGREEMENT (Continued)

PRIMARY ROUTE EXHIBIT

To Agreement Between
ANR Pipeline Company (Transporter)
and _____ (Shipper)

Contract No. _____
Rate Schedule _____
Contract Date _____
Amendment Date _____

Primary Receipt/ Delivery Point	Primary Receipt Point/ Delivery Point	MDQ (Dth)	<u>Period</u>
_____	_____	_____	Winter
_____	_____	_____	Summer

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

TF-2014-0262 (Revised)

Original Sheet No. 54

SAMPLE TRANSPORTATION SERVICE AGREEMENT

This service agreement executed this _____ day of _____, 20____, by and between Liberty Utilities (Midstates Natural Gas) Corp. (Company), its successors and assigns and _____ (Transporter), its successors and assigns.

WHEREAS, Company, a natural gas public utility within the meaning of Iowa statutes and regulations, owns and operates a natural gas distribution system in certain areas of Iowa; and

WHEREAS, Transporter owns and operates a commercial or industrial facility in the City of _____, and has the desire to receive natural gas transportation service to its facility at a competitive price; and

WHEREAS, Company is willing to transport natural gas for Transporter subject to the terms and conditions of Company's filed and approved TS (Transportation Service) tariff and ANR Pipeline's (Company's interstate pipeline provider), or any successor pipeline's, filed and approved tariff.

**ARTICLE I
SCOPE**

The effective date of this agreement shall be _____, if the approval of the Iowa Utilities Board is required, and such approval is after the effective date set forth in the previous

(T) Change in Text

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SAMPLE TRANSPORTATION SERVICE AGREEMENT (Continued)

sentence, then this agreement shall not be effective until the corresponding contract rate tariff has been approved in a final and non-appealable order that is acceptable to both parties in form and content. The effective date of this agreement shall be the date on which such order becomes final.

ARTICLE II
TERM

This agreement shall be effect for one (1) year and shall renew every year on the anniversary of the effective date. If either party wishes not to renew this agreement, at least three (3) months advance written notice must be given to the other party.

ARTICLE III
TRANSPORTED QUANTITY

Subject to the terms and conditions of this agreement and all applicable tariff provisions, Company agrees to receive for the benefit and account of Transporter amounts of natural gas delivered to Company on behalf of Transporter by third party gas suppliers, and to transport and deliver the specified amount of natural gas to Transporter from the receipt point.

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SAMPLE TRANSPORTATION SERVICE AGREEMENT (Continued)

Company shall not be required to accept any such quantities of transported natural gas which in Company's sole discretion would be greater than the operating condition of Company's distribution system would reasonably permit. For purposes of this agreement the maximum volume that Transporter may have transported by Company is _____ Dth per day.

ARTICLE IV
SYSTEM SUPPLY RESERVE

A Transporter contracting for transportation service with less than 100 percent system supply reserve is subject to certain risks. These risks include, but are not limited to, the risk that the Company or its pipeline supplier may not have firm or interruptible service available if the Transporter seeks to purchase from the Company or its pipeline supplier. Any penalties, fees, administrative costs associated with such service are set forth in the Company's tariff.

SAMPLE TRANSPORTATION SERVICE AGREEMENT (Continued)

Transporter hereby elects option 1, option 2, options 1 & 2, or option 3.

OPTION

- _____ 1. Transporter elects firm capacity in the amount of _____ Dth/day on the Company's distribution system. Transporter is required to contract for a capacity level for a minimum of twelve (12) months. The rate for such service shall be \$4.00 per Dth per month of capacity elected.
- _____ 2. In addition to the other services provided under this schedule, the Company also agrees to act as agent for Transporter in acquiring firm pipeline transportation service in the amount of _____ Dth/day from any and all interstate pipelines interconnected with the Company for which firm transportation service becomes available. In this manner, such Transporter may reserve firm transportation capacity that is under contract between an interstate pipeline and the Company.
- _____ 3. Transporter elects interruptible service without system supply reserve (options 1 and 2).

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SAMPLE TRANSPORTATION SERVICE AGREEMENT (Continued)

Transporter is not excused under any circumstances (including force majeure) from any assessed charges in option 2 unless the Company is also excused from paying such charges by the applicable interstate pipeline.

**ARTICLE V
RATES & BILLING**

All rates and billing will be in accordance with the corresponding terms and conditions of Company's filed and approved Iowa natural gas tariff.

**ARTICLE VI
GOVERNMENT REGULATIONS**

This agreement and the respective obligations of the parties are subject to Iowa state law, the jurisdiction of the Iowa Utilities Board, and the regulations promulgated thereunder. This agreement is also subject to all other present and future valid laws, orders, rules and regulations of duly constituted authorities having jurisdiction over the parties and/or the services contemplated herein.

**ARTICLE VII
ASSIGNMENTS**

This agreement shall bind and inure to the benefit of the successors and assigns of the parties. No assignment shall be effective until the assigning party first obtains advance written

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

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Original Sheet No. 59

SAMPLE TRANSPORTATION SERVICE AGREEMENT (Continued)

consent from the other party. Consent shall not be unreasonably withheld. Assigning party shall provide the other party with a copy of the assignment.

**ARTICLE VIII
NOTICE**

Any notice, request or demand, regarding this agreement shall be in writing and shall be deemed received three (3) working days after being properly addressed and mailed to the other party at the following addresses:

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP
Lou Ann Goldie
2457 Hilton Road
Keokuk, Iowa 52632
c/o Gas Supply Department

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be signed by their respective officers, duly authorized in that behalf, as of the day and year written above.

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

BY: _____

TITLE: _____

ATTESTED: _____

BY: _____

TITLE: _____

ATTESTED: _____

Issued: May 30, 2014

Effective : September 19, 2014

Issued By: Christopher D. Krygier, Director, Regulatory & Government Affairs

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

Original Sheet No. 60



Liberty Utilities

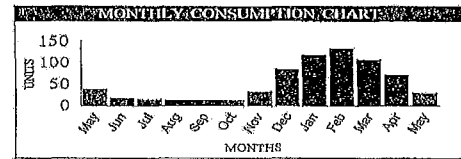
Liberty Utilities
2751 North High Street
Jackson, MO 63755
Visit our website at www.libertyutilities.com

FOR QUESTIONS REGARDING YOUR BILL CALL (855) 872-3242
FOR EMERGENCIES CALL (855) 644-8134

LIBERTY CUSTOMER
ANY STREET
KEOKUK, IA 52632

Statement

ACCOUNT INFORMATION	
Account Number:	77500xxx-7700xxxx
Statement #:	1234567
Bill Date:	08/06/2020
Due Date:	08/27/2020
Service Address: ANY STREET KEOKUK, IA 52632	



Meter	Rate Code	Reading Type	Days	Service Dates	Current	Previous	Multplier	Usage
7846216	65-GR310	Actual	30	07/01/2020 - 07/31/2020	1050	1080	1.00000	30.00

CALL US IMMEDIATELY IF YOU SMELL GAS: If you suspect a natural gas leak, leave the premises and then call our emergency toll-free number at 1-855-644-8134 or call 911. All billing units are CCF (hundred cubic feet).

ACCOUNT ACTIVITY	
Previous Balance:	42.58
Payments Received:	42.58
Current Charges:	
Monthly Rate (Commodity) 21.2904 units @ 0.31582	6.72
PGA 21.2904 units @ 0.59900	12.75
Customer Charge	7.95
Monthly Rate (Commodity) 8.7096 units @ 0.31582	2.75
PGA 8.7096 units @ 0.59130	5.15
Taxes:	0.36
Miscellaneous Charges:	0.00
Total Current Charges:	35.68
Total Amount Due:	35.68

SPECIAL MESSAGE
Need assistance paying your bill? Energy assistance programs help eligible customers in all of our service areas pay their home heating costs with the help of various local, state and federal agencies. The program is designed to supplement payments made by elderly, disabled or low-income customers who would otherwise be unable to pay the full cost of home heating. Please search our helpful form at the website below to locate agencies in your area, http://www.libertyutilities.com/central/my_account/assistance_agencies.php. Additionally, if you are unable to respond to a bill or a notice that your gas service might be turned off, Liberty Utilities provides a way to make sure that a third party will also be notified. This voluntary program is particularly helpful to those who are ill or elderly and live alone, by preventing unplanned interruption of gas service. Call Customer Service at 1-855-872-3242 to sign up.

KEEP THIS PORTION FOR YOUR RECORDS

Please include your account number on your check.
Make checks payable to Liberty Utilities

DETACH AND RETURN THIS REMITTANCE PORTION OF THE BILL WITH YOUR PAYMENT

Payment Coupon

PREVIOUS BALANCE	CURRENT CHARGES	TOTAL AMOUNT DUE	TOTAL AMOUNT ENCLOSED
42.58	35.68	35.68	
		Check Number	

Please check box and see reverse for: Update phone/address Assistance Donation

Service Address: ANY STREET
KEOKUK, IA 52632

Account Number: 77500xxx-7700xxxx
Statement #: 1234567
Bill Date: 08/06/2020
Due Date: 08/27/2020

LIBERTY CUSTOMER
ANY STREET
KEOKUK, IA 52632

Late Payment Fee:
Payments received after the due date are subject to 1.5% per month late fee.

Liberty Utilities Midstates
75 Remittance Drive, Suite 1741
Chicago, IL 60675-1741

Issued: May 30, 2014

Effective: September 19, 2014

Issued By: Christopher D. Krygier, Director, Regulatory & Government Affairs

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff
Filed with Board

TF-2014-0262 (Revised)

Original Sheet No. 61

Understanding Your Bill...

Explanation of Billing Terms

You may obtain more information on our tariff and rates by calling our Customer Service Department at the number printed on the front of this bill. The following information explains items that may appear on your bill, depending on your type of service and local regulatory requirements.

Missouri ISRS Charge

The Infrastructure system replacement surcharge (ISRS) is a not, monthly charge that covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount.

Estimated Read

All rates are actual unless otherwise shown. If we do not physically read your meter in a given month, we will estimate volume based on your average gas use. It will be shown as "AUTO ESTIMATE" on your bill, and any necessary adjustments will be made after the next actual meter reading.

Prorated Bill

If applicable, we will adjust, or prorate, the delivery charge/customer charge on bills with more or less than the standard days of service.

Purchased Gas Adjustment (PGA)

This measure reflects market increases and decreases in the price we pay for gas supplies without markup or other charges. It may vary monthly and is based on the amount of natural gas you use.

Rate Code

This identifies the rate schedule used to calculate the amount of your bill, based on the type of service you receive, as approved by the state's public utilities commission.

Current Charge/Cost/Gas Charge

These charges reflect the cost for gas used during the current billing period, before taxes and miscellaneous charges.

Budget Billing Amount

If you're a Budget Billing customer, your bill will show the budget amount to be paid.

Due Date/Late Charge

Please pay your bill by the due date to avoid a late charge.

Taxes

This section summarizes state and local taxes, including city franchise tax, if applicable.

Special Services...

You may sign up for these services at www.libertyutilities.com.

Learn more about services at our web site or by calling the toll-free number on the front of this bill.

Problems With Paying your Bill

If you are having problems with paying your utility bill, please contact us. Various plans and programs may be available depending on your circumstances.

E-Bill: Go paperless and receive an email instead of a paper bill each month. Sign up at www.libertyutilities.com

By Mail: Please mail your payment so it is received by the due date on the front of this bill.

Pay by Check or Credit Card:

Pay by check or credit card on our website or by telephone

Authorized Payment Center: Check our website or call our customer service telephone number for a list of authorized payment agencies, where you can pay your bill in person. Be sure to take the entire bill with you to the payment center to ensure your payment can be accurately posted to your account

Budget Billing: Allows you to spread out your gas payments over the year, smoothing out seasonal highs and lows.

Automatic Payments: You can have your bill paid automatically from your bank account each month.

Other Information

For General Correspondence:
Liberty Utilities
2751 North High Street
Jackson, MO, 63765

Community Energy Assistance Program

You can help others in need to pay their monthly gas bill by donating to our community energy assistance program. All donations are distributed to a local or area non-profit energy assistance agency(ies) that serves your community. Visit www.libertyutilities.com for information on which agency(ies) received your donation.

Please choose an amount below to be billed monthly on your Liberty Utilities Statement

Thank you for sharing with those in need in your community.

\$1	\$20
\$5	Other
\$10	Round Up
One Time Contribution	

TO CHANGE ACCOUNT NAME, PLEASE
CALL 1-855-873-3242

CHANGE OF ADDRESS

EFFECTIVE DATE (Day/Month/Year)

ADDRESS PO BOX

CITY

STATE, ZIP

HOME TELEPHONE NUMBER

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

Original Sheet No. 62

AUTHORIZED PERSONNEL – COMMUNICATION
FROM IOWA DEPARTMENT OF COMMERCE, UTILITIES DIVISION

The persons who are authorized to receive, act upon, and respond to communications from the Board in connection with:

a. General Management duties:

Lou Ann Goldie
Liberty Utilities
2457 Hilton Road
Keokuk, IA 52632
319-526-5216

b. Customer Relations (Complaints):

Steve Green
Liberty Utilities
2751 North High Street
Jackson, MO 63755
573-755-0096

c. Engineering Operations:

Mike Beatty
Liberty Utilities
2751 North High Street
Jackson, MO 63755
573-755-0108

d. Meter Tests and Repairs:

Mike Beatty
Liberty Utilities
2751 North High Street
Jackson, MO 63755
573-755-0108

e. Emergencies during non-office hours:

Lou Ann Goldie (C) 573-406-4512
David Swain (C) 618-499-0676

LIBERTY UTILITIES
2547 Hilton Road
Keokuk, IA 52632
319/524-4752

f. Pipeline Permits (Gas):

Mike Beatty
Liberty Utilities
2751 North High Street
Jackson, MO 63755
573-755-0108

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.
Gas Tariff
Filed with Board

RECEIVED
September 25, 2014

TF-2014-0262 (Revised)

Original Sheet No. 63

PRINCIPAL PLACE OF BUSINESS

Accounting Records are kept at:

Liberty Utilities (Midstates Natural Gas) Corp.
2751 North High Street
Jackson, MO 63755

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Effective : September 19, 2014

Issued By: Christopher D. Krygier, Director, Regulatory & Government Affairs

GENERAL TERMS AND CONDITIONS FOR GAS SERVICE

EXCESS FLOW VALVES: In accordance with the United States Department of Transportation Regulation 49 CFR Part 192.383, the Company shall provide notice of the benefits and availability of Excess Flow Valves (EFV).

Notice as set forth on Original Sheet No. 65 shall be provided in writing to home construction companies, new home builders, and residences where the service line is scheduled to be replaced. The customer must return the notice to accept the installation of the EFV. Installation of the EFV is not required.

Installation of an EFV shall be made by the Company only in the case of a new service line or a scheduled replacement service line, upon the customer's request and upon payment by the customer of the installation costs. Installation of an EFV shall only be available where service is provided to a residential single family dwelling served from a delivery system with a pressure not less than ten (10) pounds per square inch and where the service line is connected directly to the gas distribution main.

Installation costs of an EFV shall be \$65.00 and include; labor, materials overhead, EFV, meter tag, purchase order cost and stores overhead. EFV installation costs shall be re-evaluated periodically by the Company.

Maintenance costs associated with the repair, removal or replacement of an EFV at a premise shall be the responsibility of the customer and include the cost of excavation and construction necessary. EFV maintenance costs shall be re-evaluated periodically by the Company.

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LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

Gas Tariff

Filed with Board

TF-2014-0262 (Revised)

Original Sheet No. 65

EXCESS FLOW VALVE NOTIFICATION LETTER

Date: _____

Dear Liberty Utilities (Midstates Natural Gas) Corp. Customer,

The natural gas service line that connects the gas meter at your residence to the gas company pipeline will be installed or replaced soon. Federal regulations require Liberty Utilities (Midstates Natural Gas) Corp. to notify you about the availability of a device called an Excess Flow Valve (EFV). An EFV that meets performance standards can be installed in the service line to your residence at your expense. Please review the information below and indicate your decision on installing an EFV.

Excess Flow Valves are designed to automatically stop the flow of gas if the service line between the gas meter and the gas company pipeline is cut. An EFV **does not** protect against leaks that develop between the meter assembly and your residence or inside your residence. EFV's may protect against damage or injury resulting from excavation related accidents on the service line. As in any mechanical device, an excess flow valve may malfunction and cause an interruption of your gas supply. Should this happen, any repair or replacement costs performed by our company will be borne by you.

_____ No, I do not wish to have an Excess Flow Valve installed.

_____ Yes, please install an Excess Flow Valve at my residence. I understand I will pay the installation cost of \$(as set forth on Original Sheet No. 64). In addition, I understand I will be responsible for future maintenance costs if repair, replacement or removal is required. These costs could range from several hundred dollars to over one thousand dollars depending upon the construction conditions. (Please return with \$ _____ payment enclosed.)

Name _____

Address (for this residence) _____

Telephone _____

Please advise us of your decision by returning this letter. If you do not return this notification letter within 5 working days, Liberty Utilities (Midstates Natural Gas) Corp. will assume you do not wish to have an excess flow valve installed.

If you have additional questions, please call your Liberty Utilities (Midstates Natural Gas) Corp. representative at the following toll free number: 1-877-620-1803.

Return your request to: Liberty Utilities (Midstates Natural Gas) Corp.
2457 Hilton Road
Keokuk, IA 52632

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