BLACK HILLS NEBRASKA GAS, LLC
d/b/a BLACK HILLS ENERGY

Nebraska
Natural Gas Tariff

Filed with the
Nebraska Public Service Commission

Copies of the official tariff sheets of Black Hills Energy's natural gas service in Nebraska are available at various offices of Black Hills Energy which are open to the public, available on-line through https://www.blackhillsenergy.com/rates or on file with the Nebraska Public Service Commission. The information available here intends to provide the same information as the official approved tariffs; however, if there is any discrepancy or conflict between this information and the official tariffs, then in all cases the provision contained in Black Hills Energy's official tariffs on file with the Nebraska Public Service Commission shall prevail.

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NATURAL GAS SERVICE

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RULES AND REGULATIONS-NATURAL GAS SERVICE
GENERAL

The following rules and regulations, filed with the Nebraska Public Service Commission ("Commission"), set forth the General Rules and Regulations under which natural gas service is supplied and govern service to all Rate Areas. These General Rules and Regulations are subject to termination, change, or modification, in whole or in part, at any time as provided by the rules and regulations of the Commission. Service furnished by the Company is subject to the Company's rules and regulations and the rules and regulations of the Commission. The Commission's jurisdiction is derived from the State Natural Gas Regulation Act which can be found within the statutory provisions of Neb. Rev. Stats. §66-1801 et seq.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

ACT	"Act" means the State Natural Gas Regulation Act found in Neb. Rev. Stats. §66-1801 et seq.
ANNUAL AGRICULTURE INFRASTRUCTURE REPAIR CHARGE	Annual Agriculture Infrastructure Repair ("AAIR") Charge means a charge for the ongoing maintenance, repairs to agriculture meters and natural gas main lines in Rate Area Five to be assessed one time per calendar year.
ANNUAL PRICE OPTION	"Annual Price Option" Or "APO" means the annual Gas purchasing program available in Rates Areas One, Two, and Three as set forth under the Annual Price Option Sales Services Tariffs.
AGRICULTURAL CUSTOMER	An Agricultural Customer is a customer whose usage of natural gas does not qualify the customer as a High Volume Customer and: (a) whose principal use of natural gas is for agricultural crop or livestock production, irrigation pumping, crop drying, animal feed or food production; or (b) whose service is provided on an interruptible basis.
BALANCE OR BALANCING	"Balance" or "Balancing" means the obligation of a Customer, CNGP, or Renewable Natural Gas producer transporting Natural Gas on Company's Gas transmission and distribution system to cause deliveries to equal receipts, with due consideration given to the applicable Retention Quantity.
BILLING PERIOD	"Billing Period" or "Billing Month" means the period between rendering a bill to a Customer in accordance with Rule 017 of the Commission's Rules and Regulations. The Bill Period will normally occur monthly and not to exceed 35 days. However, the Company may alter the Billing Period when necessary to account for factors impacting the customer connections and disconnections, access to a customer's meter cannot be gained, and for customers directly affected by rerouting.
BRITISH THERMAL UNIT	"British Thermal Unit" or "Btu" means the amount of energy required to increase the temperature of one (1) pound of water one (1) degree Fahrenheit at fifty-nine (59) degrees Fahrenheit. The term "MMBtu" means one million Btus.
CAPACITY	"Capacity" means the maximum Gas volume which any particular segment of the Company's Gas transmission and distribution system is capable of carrying under then current operating conditions.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

CHOICE GAS PROGRAM	"Choice Gas Program" means the unbundled Gas service offering included within this Tariff for Rate Area 5. "Choice Gas" is a registered trademark of the Company.
CODE OF CONDUCT	"Code of Conduct" shall mean the code of conduct guidelines set forth on Tariff Sheet Nos. 119-122 as adopted by the Company pursuant to 291 Neb. Admin. Ch. 9, Rule 018.
COMMERCIAL CUSTOMER	Commercial Customer is a Customer whose Natural Gas purchases or transportation requirements are less than five hundred (500) Therms per day as determined by average daily consumption. A Commercial Customer is further defined as a Customer engaged in commercial activities, including but not limited to the following: wholesale or retail trade, finance, real estate, fisheries, forestry, transportation, communications, sanitary services, insurance, personal services (clubs, hotels, rooming houses, five (5) or more households served under a single meter, auto repair, etc.), shops, including agricultural shops, government or other commercial activity. • Small Commercial Service: defined as service provided to those customers with annual gas consumption of five thousand (5,000) therms or less. • Large Commercial Service: defined as service provided to those customers with annual gas consumption is greater than five thousand (5,000) therms.
COMMISSION	The term "Commission" is herein used to designate the Nebraska Public Service Commission having jurisdiction of the subject matter as provided under the State Natural Gas Regulation Act, Neb. Rev. Stat. § 66-1801 et seq.
COMPANY	The term "Company" is herein used to designate Black Hills Nebraska Gas, LLC d/b/a Black Hills Energy, which furnishes natural gas service under general rules, regulations, terms and conditions.
COMPANY USED GAS	"Company-used gas" means the quantity of Gas consumed by the Company for purposes of its Gas operations.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

COMPETITIVE NATURAL GAS PROVIDER	Competitive Natural Gas Provider ("CNGP") shall mean a Natural Gas aggregator, marketer, or supplier who has been granted a certificate of authority as a CNGP by the Commission pursuant to Neb. Rev. Stats. §§ 66-1848 and 66-1849. In addition to the statutory and Commission CNGP certificate requirements, a CNGP shall also comply with the following Company requirements prior to the CNGP providing Natural Gas services to Customers under applicable Company tariffs: **For Rate Areas One, Two, Three, and Four**: (a) The Agricultural Customer, Interruptible Customer, Energy Options Customer, or High Volume Customer must designate the CNGP as the Customer's source of Natural Gas; and (b) the CNGP must enter into and maintain a valid Marketer Aggregation Agreement and related Exhibits with Company for Energy Options, Agricultural, Interruptible, and High Volume Customers. **For Rate Area Five**: The CNGP must enter into and maintain a valid Supplier Participation Agreement and related exhibits for Agricultural, Residential or Commercial Choice Gas Program Customers or for High Volume Natural Gas transportation service to High Volume Customers located in Rate Area Five. **For All Rate Areas**: The CNGP shall cooperate with Company and provide or complete other information requests, forms, Contracts, or documents required by Company to provide Natural Gas services under its applicable tariffs. The CNGP shall comply with requirements established or revised from time to time by Company under Commission rules and regulations, or Company's Tariff, Contracts, practices or procedures.
CONTRACT	"Contract" means a written agreement, including but not limited to, sales service, transportation service, Marketer Aggregation Agreements, Supplier Participation Agreements, Agency or Supplier Delegation Agreements, Facility Expansion or Extension Agreements, Discount Agreements, Technical Services Agreements, Easement Agreements, or other property agreements, or other agreements required by the Company for Natural Gas services offered by the Company and accepted by the Customer, the Customer's authorized agent, or a CNGP. The term "Contract" shall include any exhibits, attachments, and/or amendments thereto.
CUBIC FOOT OF NATURAL GAS	A Cubic Foot of Natural Gas means that amount of natural gas which, when saturated with water vapor at a temperature of sixty degrees (60°) Fahrenheit and subjected to an absolute pressure equal to thirty inches (30") of mercury, at thirty-two degrees (32°) Fahrenheit, (14.73 pounds per square inch), occupies a volume of one (1) cubic foot.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

CURTAILMENT	"Curtailment" means the inability of a Customer to receive Natural Gas due to a shortage of Natural Gas supply.
CUSTOMER	Unless otherwise indicated, "Customer" means a Jurisdictional end user connected, or requesting to be connected, to the Company's Natural Gas facilities. Natural Gas services available to Customers are defined and set forth within this Tariff. The various classes of Customers are as follows: Rate Areas One, Two, and Three : • Annual Price Option Sales Service Customers • Economic Development Sales Service Customers • Energy Options Program Customers • Farm Tap Customers • Traditional Sales Service Residential Customers • Small Commercial Service Customers • Large Commercial Service Customers Rate Area Five: • Choice Gas Program Residential Customers • Choice Gas Program Commercial Customers Non-Jurisdictional Customers: The customer classes set forth below are subject to limited jurisdiction of the Commission as set forth in the State Natural Gas Regulation Act, Commission Regulations. The customers are not subject to this Tariff except as defined herein or otherwise applied by the Company: Agricultural Customers Agricultural Choice Gas Program – Seasonal Service Customers Agricultural Choice Gas Program – Non Seasonal Service Customers High Volume Customers Interruptible Customers

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

CUSTOMER CHARGE	"Customer Charge" means that portion of the amount of a Customer's bill to be paid monthly by the Customer for Natural Gas services provided by Company, which shall be a fixed amount without regard to the quantities of Natural Gas actually provided to the Customer by the Company. The Customer Charge applicable to each Natural Gas service offering in this Tariff is set forth in the Schedule of Rates and Other Charges included in this Tariff. The Customer Charge shall not be assessed more than twelve times per calendar year for any individual customer.
DAY OR DAILY	"Day" or "Daily" means a period of twenty-four (24) consecutive hours beginning at nine o'clock a.m. Central Clock Time and ending at 9:00 a.m. on the following day, or at such other hour as Customer and the Company may agree upon.
DISTRIBUTION	"Distribution" means the movement of Gas through the Company's facilities, including, but not limited to, distribution and transmission facilities.
ECONOMIC DEVELOPMENT SALES SERVICE	"Economic Development Sales Service" shall mean the services identified under Company's Economic Development Sales Service Tariff sheets set forth herein used to attract and retain customers to Company.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

ENERGY OPTIONS CUSTOMER	An Energy Options Customer is a non-residential customer in Rate Areas One, Two, or Three who: (a) purchases natural gas supply from a CNGP; (b) transports less than five hundred (500) Therms per day as determined by average daily consumption; (c) entered into an Energy Options Contract with Company; and (d) complies with the requirements set forth in Company's Energy Options Tariff requirements.
FARM TAP	"Farm Tap" means a retail sales or transportation facility located on the transmission pipeline right-of-way of Company in a rural area, connected to an interstate pipeline, or used to serve Agricultural Customers who grant right-of-way to Company.
GAS OR NATURAL GAS OR RENEWABLE NATURAL GAS	"Gas" or "Natural Gas" or "Renewable Natural Gas" means any mixture of hydrocarbons or of hydrocarbons and non-combustible gas, in a gaseous state, consisting essentially of methane.
GAS MAIN	"Gas Main" means the Company-owned large distribution Gas lines used to deliver gas to Customers within Company's Rate Areas. Company Gas Mains along with smaller Service Lines, Meters, and other Gas facilities are part of the Company's local distribution system.
HIGH EFFICIENCY ASSISTANCE TOOL	"High Efficiency Assistance Tool" (HEAT) or "Customer Retention Incentive Program Charge" shall mean the Company program enabling the Company to offer 1) an incentive to Jurisdictional Residential and Commercial Service Customers to assist with the costs associated with the purchase and installation of a new, natural gas burning space-heating or water heating appliances, and 2) an incentive to residential multi-unit builders to assist with the cost of installation of natural gas piping from the meter to the natural gas appliances(s) as well as required venting for each natural gas appliance.
HEATING VALUE OF NATURAL GAS	The minimum heating value (Btu) of natural gas distributed by the Company shall be not less than nine hundred (900) Btu per cubic foot, the measurement being made conforming to standard conditions of these rules and regulations.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

HIGH VOLUME CUSTOMER	A High-Volume Customer is a customer whose natural gas service is provided pursuant to Neb. Rev. Stat. §66-1810 and whose requirements equal or exceed five hundred (500) Therms per day as determined by average daily consumption. Pursuant to Neb. Rev. Stat. §66-1810, High Volume Customer sales or transportation service is provided at negotiated rates, contracts, and terms and conditions of service under contract to High-Volume Customers. Service under a High Volume Customer Contract is provided on such terms and conditions contained in the High-Volume Customer Contract between Company and the High-Volume Customers. High-Volume sales or transportation service is without regard to any rates, tolls, tariffs, or charges Company may have filed with the Commission.
IMBALANCE	"Imbalance" means the difference between the Therms of Gas received by the Company for the Customer's or Supplier's account and the Therms of Gas delivered by the Company to the Customer or for the Customer's account at the Customer's Delivery Point(s), with due regard given to the Retention Quantity.
INTERRUPTION	"Interruption" means a partial or total reduction of the quantities of Gas which the Company otherwise would receive, transport, or deliver to the Customer, whether due to Capacity constraint, construction, maintenance, force majeure, or any other cause whatsoever.
JURISDICTIONAL/ JURISDICTIONAL CUSTOMER	"Jurisdictional" or "Jurisdictional Customer" means any user of Natural Gas who is subject to the jurisdiction of the Commission as set forth in the State Natural Gas Regulation Act. "Jurisdictional service" means a Jurisdictional natural gas service offered by the Company to Jurisdictional Customers. Average daily usage for year-round Customers shall be average daily usage over the prior calendar Year. Average daily usage for seasonal customers shall be average daily usage over the most recent season of Gas usage by the Customer. The Company may elect, in the case of a new Customer or a Customer that is adding additional gas-fired equipment, to make the determination of the Customer's jurisdictional status based upon connected load.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

LOST AND UNACCOUNTED-FOR GAS	"Lost and Unaccounted-For Gas" means the difference between the sum of all input quantities of Gas received into the Company's system and the sum of all output quantities of Gas delivered from the Company's system, which difference shall exclude Company-Used Gas and shall include, but not be limited to, gas vented and lost as a result of an event of force majeure.
MARKETER/ AGGREGATOR	A "Marketer/Aggregator" means a qualified CNGP providing Natural Gas transportation services as set forth in the applicable tariffs.
MAXIMUM DAILY QUANTITY (MDQ)	"Maximum Daily Quantity (MDQ)" means the amount calculated by dividing the volumes consumed by a particular Customer during the highest historical peak month of usage in the last thirty- six (36) months for that Customer by twenty (20). Company will estimate a peak month for new Customers. MDQ may also be established through direct measurement or other means (i.e., estimating the peak day requirements after installation of new processing equipment or more energy efficient heating systems), if approved by Company.
METER INSTALLATION	"Meter Installation" includes the meter, regulator, relief valve, and bypass meter bar.
MONTH	"Month" unless the context otherwise dictates, means a period beginning at nine o'clock a.m., Central Clock Time, or at such other hour as Customer and Company have agreed upon, on the first day of the calendar month and ending at the same time on the first day of the next month.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

PARTY	"Party" means a Customer, a Supplier, an Upstream Pipeline, or the Company, as the context requires.
POINT OF DELIVERY	The "Point of Delivery" or "Delivery Point" means the point where Company ownership, operation, and maintenance of Company-owned facilities ends which, unless otherwise defined in writing between Company and Customer, shall be at the outlet side of the Company's meter. All Customer-owned yard or Customer-owned Service Lines, interior piping, valves, fittings and appliances downstream from the Delivery Point shall be installed, furnished, operated, and maintained by the Customer. Customer-owned Natural Gas facilities are subject to the inspection and approval of the Company and the other authorities which have jurisdiction.
POINT OF RECEIPT	"Point of Receipt" or "Receipt Point" means the point(s) at which the facilities of an Upstream Pipeline are interconnected with the Company's facilities. A Receipt Point may consist of, but is not limited to, the Town Border Station applicable to the Customer.
RESIDENTIAL CUSTOMER	"Residential Customer" is a customer taking natural gas for residential use (space heating, cooling, water heating, clothes drying, etc.) through an individual meter in a single family dwelling or auxiliary building not used for commercial purposes, or for residential use in an individual flat or apartment, or for residential use in not over four households served by a single meter in a multiple family dwelling. Residential premises used regularly for professional or business purposes (doctor's office, small store, etc.) are considered as residential where the residential natural gas usage is one-half (1/2) or more of the total natural gas usage.
RETENTION QUANTITY	"Retention Quantity" means that volume of Natural Gas received by the Company at a Receipt Point which is retained by the Company as compensation for Company-Used Gas and Lost and Unaccounted for Gas. Title to the Retention Quantity shall rest in the Company upon receipt at the Receipt Point(s) at no cost, and free and clear of all adverse claims.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

SERVICE LINE	"Service Line" means either (i) the Company-owned Gas Service Line from the Company's Main Gas Line (i.e., generally near customer's property boundary) to the outermost foundation of the customer's primary structure at a location and route determined by the Company, regardless of the meter location or (ii) Company-owned Natural Gas Service Line from a Point of Receipt to the Point of Delivery, or (iii) the Customer-owned Natural Gas Service Line, fuel line, yard line or other Customer-owned piping from the Point of Delivery to the Customer's end use facilities, regardless of the meter location.
CHOICE GAS PROGRAM SUPPLIER	"Supplier" or "Choice Gas Program Supplier" means a qualified CNGP providing Natural Gas Services to Customers located in **Rate Area Five**, who has executed a Supplier Participation Agreement (and related Exhibits) applicable to Choice Gas Program Rate Schedule Residential and Commercial Choice Gas Program Rate Schedule Agricultural Choice Gas Program – Seasonal Service, and Rate Schedule Agricultural Choice Gas Program Non-seasonal Service, as applicable.
TARIFF	"Tariff" means the Company's Nebraska tariff and all of its component parts, including the Schedule of Rates and Other Charges, Rate Schedules, and the General Terms and Conditions.
TBS OR TOWN BORDER STATION	"TBS" or "Town Border Station" means the Point of Receipt where Company receives Natural Gas for deliveries within or near the communities that it serves.
THERM	"Therm" means one hundred thousand (100,000) British thermal units.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
DEFINITIONS

TRANSPORTATION	"Transportation" or "transport" means movement of customer-owned Gas through the Company's facilities from the Receipt Point to the Delivery Point.
TRANSPORTATION SERVICE CUSTOMER	A Transportation Service Customer is a Customer that receives Natural Gas distribution service from Company, but obtains natural gas commodity from a CNGP.
UNBUNDLED	"Unbundled" means the separation of the Natural Gas supply and Gas transportation components of traditional Natural Gas service, and permitting Customers to obtain Gas supply from a CNGP.
UPSTREAM PIPELINE	"Upstream Pipeline" means any pipeline, liquefied Natural Gas provider, or Renewable Natural Gas producer interconnecting with and delivering Gas to the Receipt Point(s).
YEAR	"Year" means a period of three hundred sixty-five (365) days commencing and ending at nine o'clock a.m., Central Clock Time, provided that any year which contains that date of February 29 shall consist of three hundred sixty-six (366) days.

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RULES AND REGULATIONS
NATURAL GAS SERVICE

RESERVED FOR FUTURE USE

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RULES AND REGULATIONS – NATURAL GAS SERVICE
COMMUNITIES SERVED

RATE AREA ONE

Bellevue
Blair
Gretna
La Vista
Papillion
Plattsmouth
Ralston
Valley
Waterloo

RATE AREA TWO

Lincoln
Cheney
Walton

RATE AREA THREE

Adams
Arlington
Ashland
Auburn
Aurora
Avoca
Bancroft
Battle Creek
Beatrice
Bee
Beemer
Bennet
Blue Springs
Bradshaw
Clatonia
Columbus
Cortland
Craig
Crete
David City
DeWitt
Dorchester
Eagle
Elmwood
Emerson
Endicott
Exeter
Fairbury
Fairmont
Firth
Friend
Garrison
Geneva
Grafton
Greenwood
Hallam
Hampton
Hickman
Holland
Homer
Hooper
Humboldt
Humphrey
Jackson
Johnson
Lindsay
Louisville
Madison
Manley
Mead
Meadow Grove
Milford
Murdock
Murray
Mynard
Newman Grove
Nickerson
Norfolk
North Bend
Oakland
Odell
Osceola
Palmyra
Panama
Pawnee City
Peru
Pierce
Pilger
Plymouth
Rising City
Rosalie
Schuyler
Seward
Shelby
Stanton
Staplehurst
Sterling
Table Rock
Tecumseh
Tekamah
Thurston
Tilden
Uehling
Ulysses
Wakefield
Walthill
Waverly
Weeping Water
West Point
Western
Wilber
Winnebago
Wymore
York

RATE AREA FOUR

Agricultural, Interruptible, and High-Volume Customers located throughout Rate Areas One, Two, and Three whose service is provided subject to Neb. Rev. Stat. § 66-1810.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
COMMUNITIES SERVED

RATE AREA FIVE

Ainsworth	Chadron	Funk	Lawrence
Albion	Champion*	Geneva**	Lewellen
Alliance	Chapman	Genoa	Lexington
Amherst	Chappell	Gering	Lisco*
Ansley	Chester	Gibbon	Litchfield
Arapahoe	Clay Center	Giltner	Lodgepole
Arcadia	Clearwater	Glenvil	Long Pine
Archer*	Clinton	Gordon	Loomis
Atlanta	Coleridge	Gothenburg	Loup City
Assumption*	Comstock	Grant	Lyman
Atkinson	Cowles	Greeley	Macon*
Axtell	Cozad	Guide Rock	Marquette
Bartley	Crawford	Gurley	Mason City
Bassett	Creighton	Hartington	Maxwell
Bayard	Crofton	Harvard	McCook
Beaver City	Curtis	Hay Springs	Milligan
Belden	Dalton	Hazard	Minatare
Belgrade	Danbury	Heartwell	Minden
Benedict	Dannebrog	Hebron	Mitchell
Benkelman	Darr*	Hemingford	Moorefield
Bertrand	Davenport	Henderson	Morrill
Berwyn	Deshler	Henry	Naponee
Big Springs	Doniphan	Hershey	Neligh
Bladen	Edgar	Hildreth	Nelson
Bloomfield	Edison	Holbrook	Newport
Bloomington	Elgin	Holdrege	North Loup
Blue Hill	Elm Creek	Holstein	Northport
Brady	Elwood	Huntley	O'Neill
Bridgeport	Elyria	Imperial	Oakdale
Broadwater	Emmet	Inavale*	Odessa*
Broken Bow	Enders*	Indianola	Ogallala
Brule	Eustis	Inman	Orchard
Burwell	Ewing	Juniata	Ord
Byron	Fairfield	Kearney	Orleans
Cairo	Farnam	Keene*	Oshkosh
Cambridge	Foster	Kenesaw	Osmond
Campbell	Franklin	Kimball	Overton
Cedar Rapids	Fullerton	Laurel	Oxford

* Unincorporated
** Applicable annexed area only

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RULES AND REGULATIONS – NATURAL GAS SERVICE
COMMUNITIES SERVED

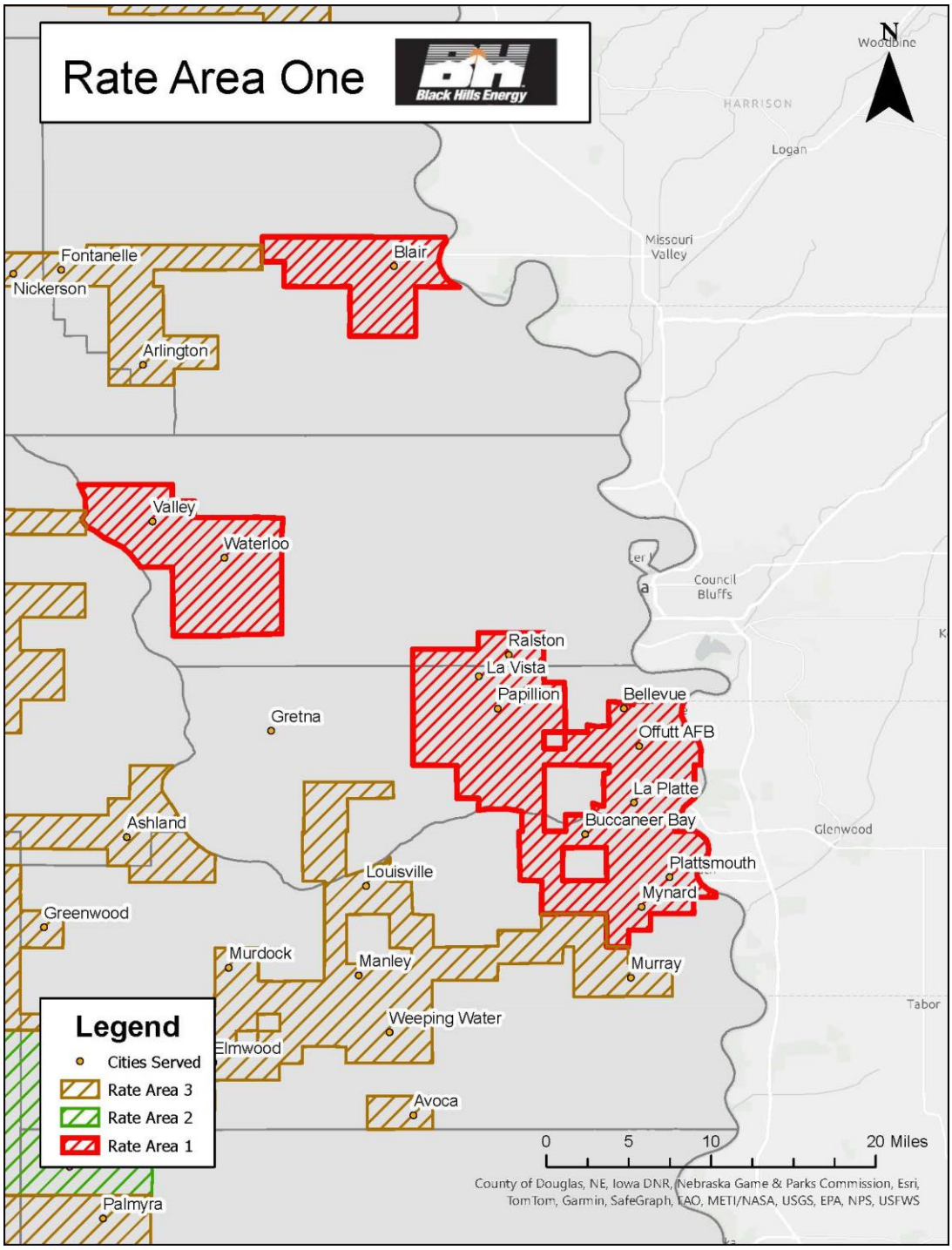
RATE AREA FIVE (Continued)

Palmer	Ravenna	Scotia	Trumball
Paxton	Red Cloud	Scottsbluff	Upland
Petersburg	Republican City	Shelton	Utica
Phillips	Riverdale	Shickley	Venanago
Plainview	Riverton	Sidney	Waco
Pleasanton	Roscoe*	Spalding	Wausa
Polk	Roseland	St. Edward	Wilcox
Potter	Rosemont*	St. Paul	Willow Island*
Primrose	Rushville	Stamford	Winside
Raeville*	Ruskin	Sutherland	Wood River
Ragan	Sargent	Sutton	
Randolph	Saronville	Terrytown	

* Unincorporated
** Applicable annexed area only

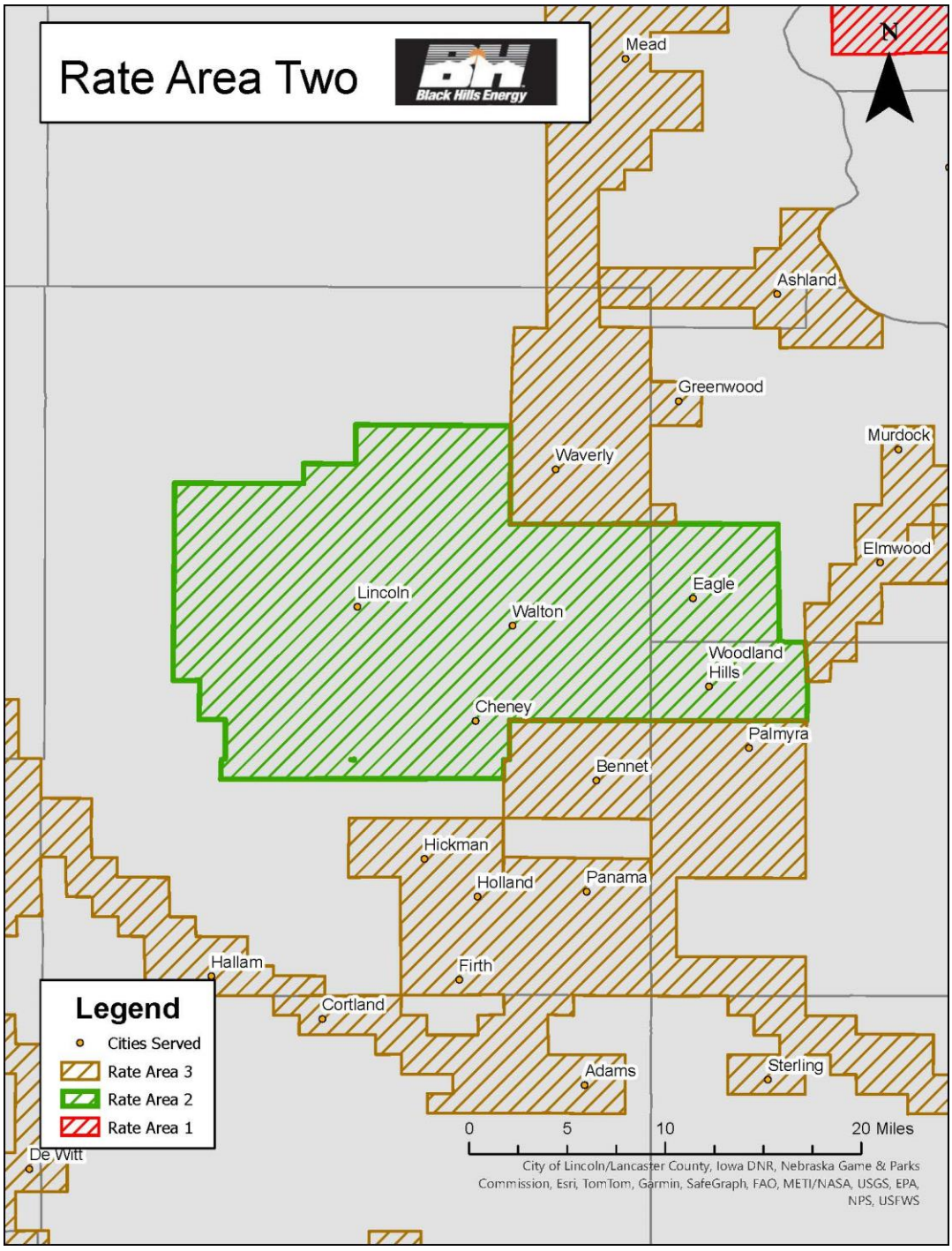
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RULES AND REGULATIONS – NATURAL GAS SERVICE
MAP OF SERVICE TERRITORY – RATER AREA ONE



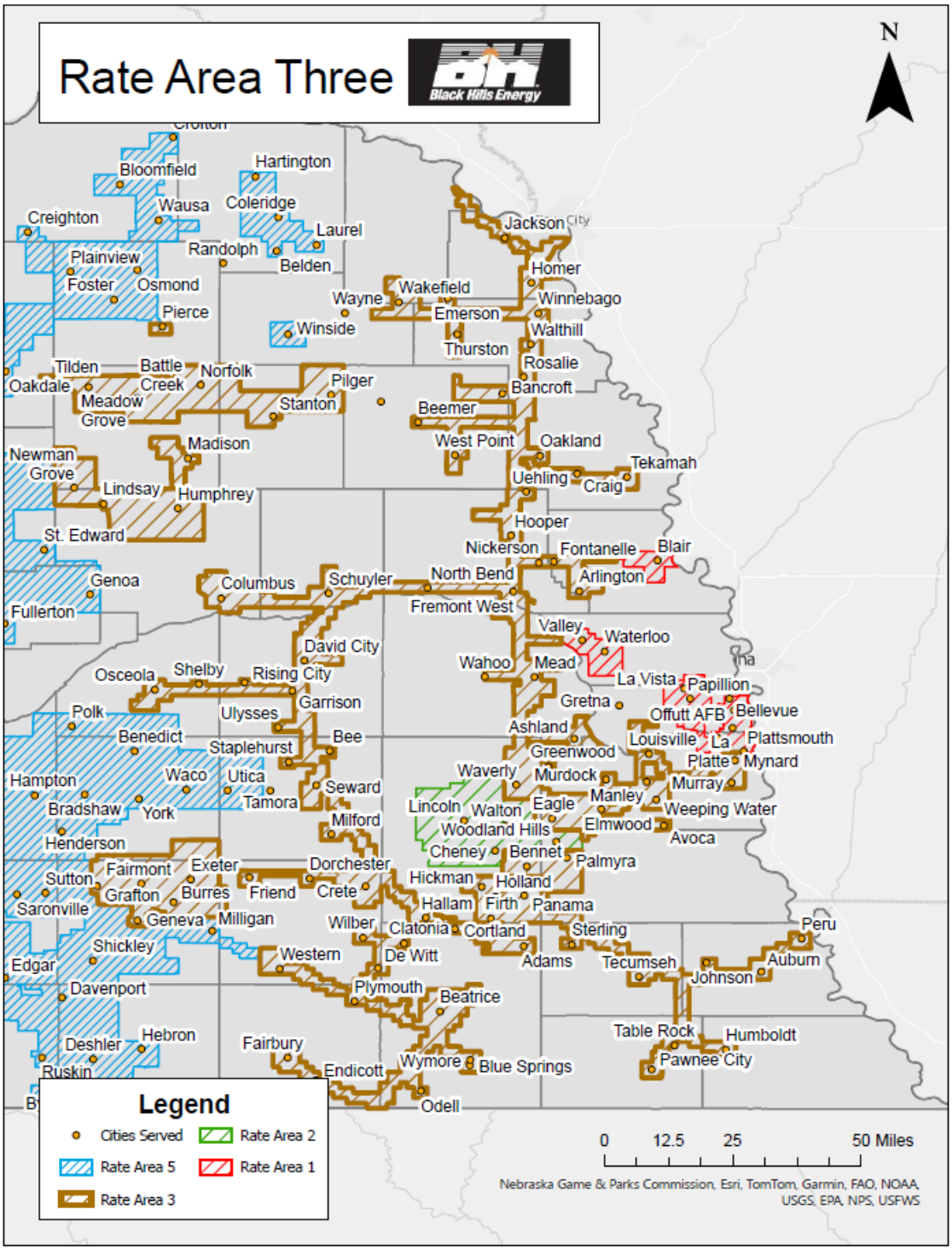
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RULES AND REGULATIONS – NATURAL GAS SERVICE
MAP OF SERVICE TERRITORY – RATER AREA TWO



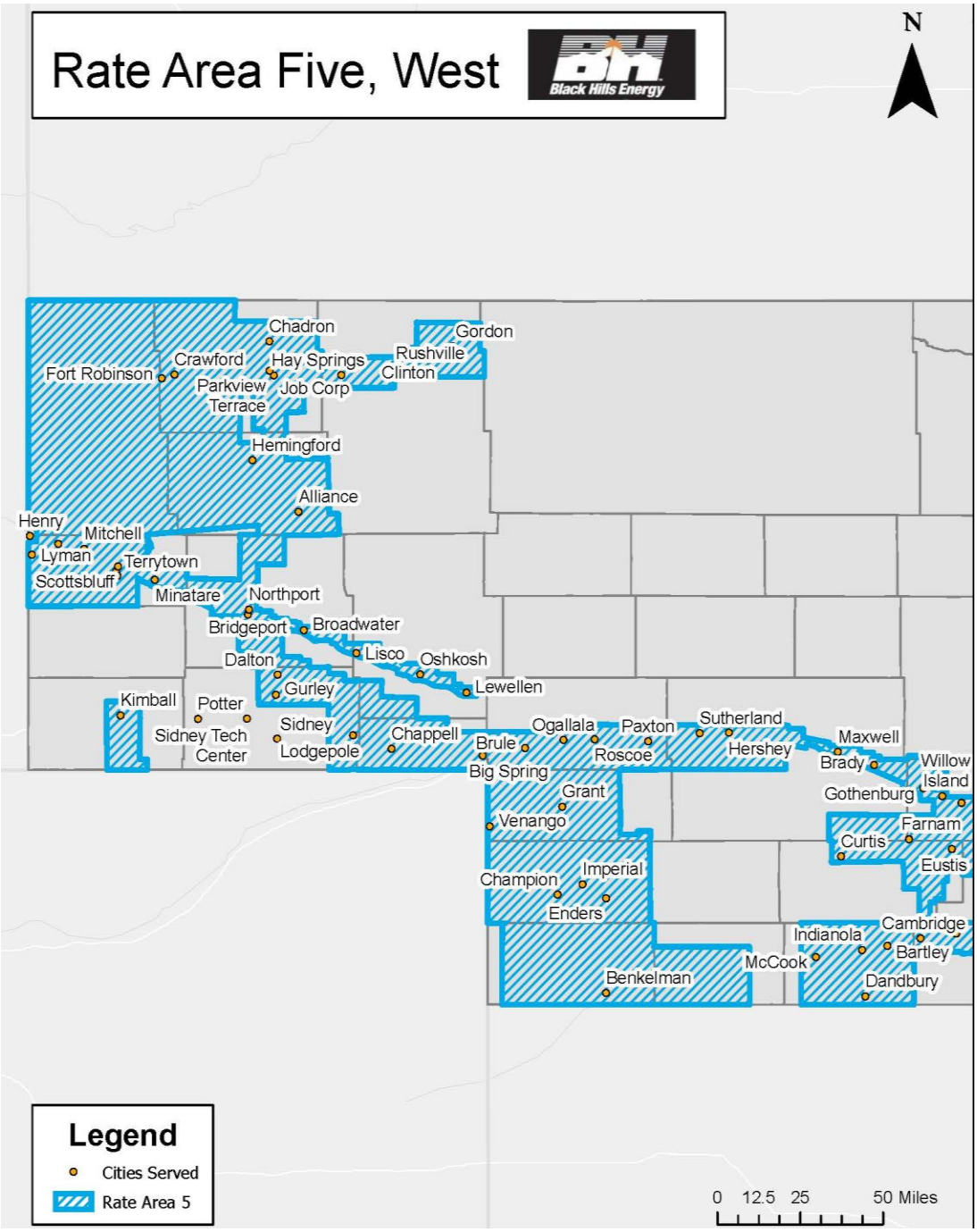
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RULES AND REGULATIONS – NATURAL GAS SERVICE
MAP OF SERVICE TERRITORY – RATER AREA THREE



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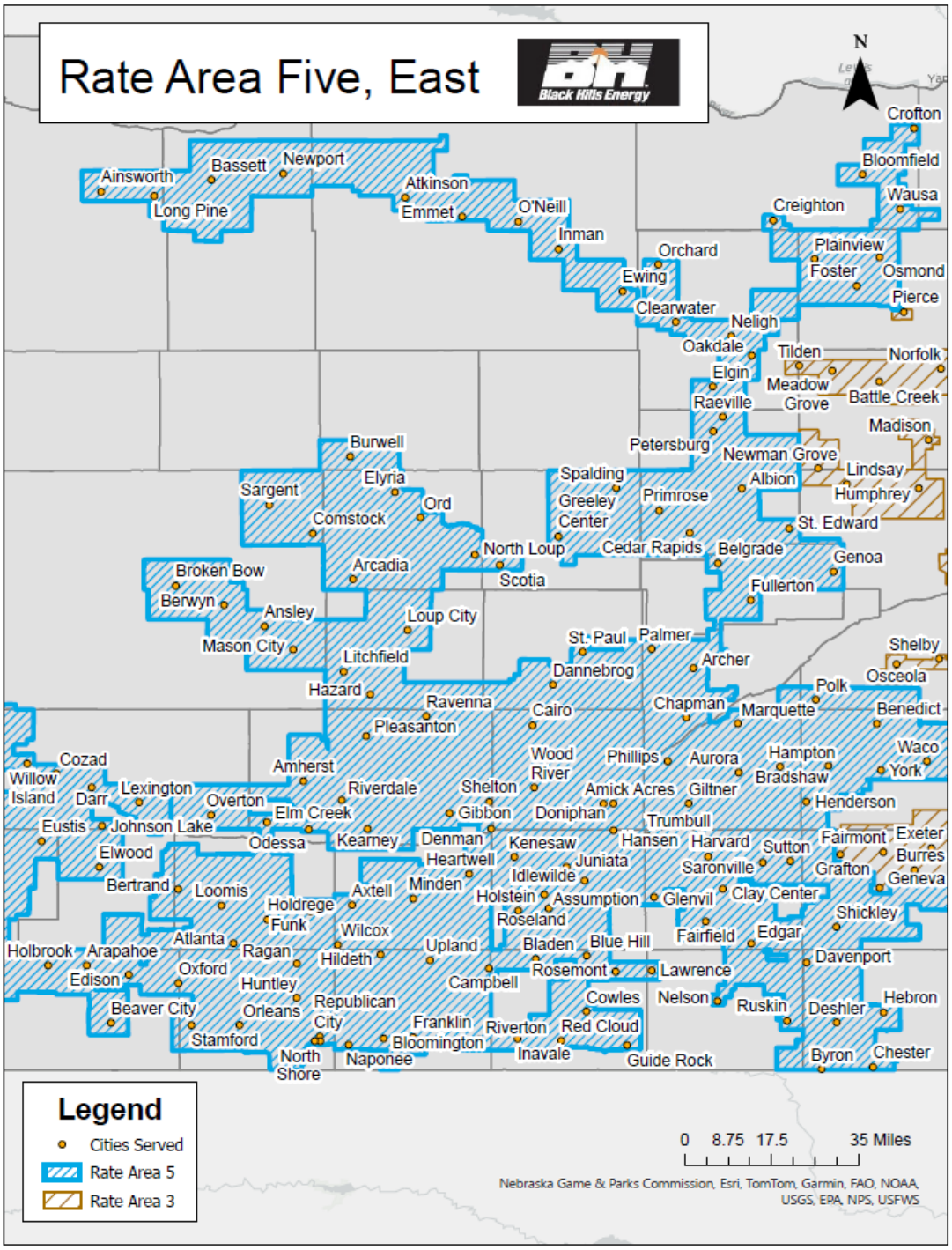
RULES AND REGULATIONS – NATURAL GAS SERVICE
MAP OF SERVICE TERRITORY – RATER AREA FIVE



*Service territory map for Rate Area Five has been separated into two pages.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
MAP OF SERVICE TERRITORY – RATER AREA FIVE



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RULES AND REGULATIONS
NATURAL GAS SERVICE

RESERVED FOR FUTURE USE

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

APPLICATION FOR SERVICE	Upon request for Natural Gas service, the Company shall supply the Customer with Natural Gas service under the Rules and Regulations and the Rate Schedules and Other Charges contained herein, and as amended from time-to-time, which apply to the particular type of service for which the request is made. By requesting service, and by accepting such service once initiated, the Customer agrees to abide by, and shall be obligated to comply with, all of the applicable provisions of this Tariff, including the applicable Rules and Regulations and the Rate Schedules and Other Charges, as amended from time-to-time, as a condition of service. Unless Company, in its sole discretion, permits multiple meters to measure usage at the same address or location, a Customer is only entitled to Natural Gas service at a single address or location through a single meter. An application for service will not be accepted that requests service for different addresses or locations or, unless permitted by the Company as hereinafter provided, requests more than one (1) meter at the same address or location to be used by the same Customer. If Company, in its sole discretion, permits a single meter to measure use for more than one class of service, the class of service provided to the Customer will be deemed to be the service that constitutes the principal use of Natural Gas at such premises; i.e., the service that constitutes more than 50% of the total estimated load.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

COMPANY-OWNED FACILITIES

Subject to Company's economic feasibility criteria, facility extension requirements, Contributions-In-Aid of Construction requirements, Credit Support requirements, engineering design requirements, construction standards, and other Tariff requirements, which may be revised from time to time, the Company shall, own, install, operate and maintain where applicable, the following items required to provide Natural Gas service to the Customer's Point of Delivery:

- Town Border Stations
- Gas Mains
- Service Lines
- Meters
- Odorizers
- Regulators
- Pressure relief vents and valves
- Shut-off valves
- Connectors and miscellaneous fittings
- Other Company-owned facilities deemed appropriate or necessary to provide Gas Service to Customer

COMPANY-OWNED SERVICE LINES

The term "Company-owned Service Lines" includes but is not limited to all Company-owned Service Lines or Company-owned piping with the exception of those Service Lines identified in the section entitled Customer-Owned Service Lines and Other Appliances below.

A. Any Service Line owned and installed by a Customer will be owned by the Customer until the Company determines that the Service Line needs to be replaced. At that time, Company will install, own, operate, and maintain a new Company-owned Service Line. Customer is responsible for safety checks, maintenance and any subsequent replacement of all existing Customer-owned Service Lines;
B. When either a Company-owned or Customer-owned Service Line needs to be replaced, the Company shall notify the Customer of the anticipated date of work and the general concerns of the crew doing the work. If the Company discovers a Gas leak, inadequate cathodic protection, or other condition requiring action on the Natural Gas facilities, then the Company shall promptly notify the Customer or owner of such condition and the Company may, with or without notice to Customer, shut off the flow of Gas to and through the facilities until the condition is rectified;

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GENERAL SERVICE

COMPANY-OWNED SERVICE LINES (Continued)

C. Customer shall cooperate with and when requested shall assist Company in its effort of obtaining an easement from a third party if a planned Service Line will cross the property of a third party. If a Customer has obtained an easement from a third part for a Company-owned Service Line, then the Customer shall assign that easement to Company.

D. If any Company-owned Service Line or other Company-owned facilities are located on property owned by the Customer, Customer shall grant an easement to the Company free of charge under an Easement Agreement form provided by Company. Any easement obtained for Company-owned Natural Gas facilities used to provide Gas service to Customer shall be granted to the Company.

CUSTOMER-OWNED SERVICE LINES AND OTHER APPLIANCES

The term "Customer-owned Service Lines and Other Appliances" includes all Customer-owned Service Lines, fuel lines, yard lines, and other Customer-owned facilities.

Customer-owned Service Lines also include Customer-owned lines and other Natural Gas facilities that are connected outside of a Company-identified distribution system such as Gas lines located within a mobile home park with one park owner who rents lots.

Customer-owned Service Lines and Other Appliances may also include special circumstances where Company investment does not warrant Company ownership of the Service Lines. For such Service Lines under those circumstances, the following shall apply:

A. Customer shall be responsible for all the costs relating to maintenance and replacement, and shall be responsible for arranging and paying for any required maintenance, repair or replacement of said piping and/or facilities and all materials, installation, and work performed must comply with all applicable laws and regulations. Customer shall provide the Company with an assurance acceptable to the Company that all materials, installation and work performed comply with all applicable specifications, laws, and regulations before gas service will be restored or continued. Company shall have no duty to inspect work performed by anyone other than the Company.

B. Except as otherwise provided in this Tariff, all Customer-owned Service Lines, fuel lines, yard lines, or other Customer-owned piping, fixtures, appurtenant facilities and gas-burning appliances or equipment shall be operated, maintained and controlled in a good and safe condition solely by the Customer and/or premises' owner in accordance with the Company's Tariff and other applicable laws and regulations as amended from time-to-

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GENERAL SERVICE

CUSTOMER-OWNED SERVICE LINES AND OTHER APPLIANCES (Continued)	time. Except as otherwise required by law, the Company does not undertake to, or assume the obligation for, the inspection, testing, maintenance, or repair of equipment or facilities not owned by the Company. Company may refuse to connect service or immediately discontinue service until the Customer remedies or corrects faults or defects involving Customer-owned facilities. Company shall give written notice of any defective Customer owned facility or unsafe conditions which may impair service or may result in injury or damage to any person or property.
DULY CONSTITUTED AUTHORITIES	Pursuant to the Act, the rates, terms, and conditions for service hereunder may require change from time-to-time. Accordingly, the Company's rates, rate schedules and terms and conditions, may from time-to-time be changed by appropriate lawful processes, including the filing of changed provisions with the Commission. Company shall be entitled to collect changed rates from Customer commencing with the effective date of such change. Customer shall be obligated to pay the changed rate, made effective in the manner described above. Agricultural, Interruptible, and High Volume Customer rates, terms, and conditions for service may be changed from time to time in accordance with the terms set forth in the High Volume Contracts or pursuant to Neb. Rev. Stat. §66-1810.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

FORCE MAJEURE

It is expressly agreed that the Company shall not be liable on any account whatsoever to Customer for any failure, interruption or diminution in delivery of gas hereunder or any act, omission or circumstance occasioned by or in consequence of accident to or breakage of pipelines, equipment or machinery, explosions, landslides, earthquakes, fires, lightning, floods, washouts, freezing, storms, the elements, the making of repairs, maintenance, alterations or replacements, strikes, lockouts or other industrial disturbances, riots, insurrections, civil disturbances, pestilence, acts of God or the public enemy, war, legal interferences, orders or requirements of any court of competent authority, government agency, depletion or destruction of gas wells or fields, diminution or failure of, or interference, partial or entire, with Company's natural gas supply, or, and without limitation by the foregoing, any other causes beyond reasonable control of Company. In every case, Company shall exercise diligence to remove any such interference with its delivery of gas and shall resume such delivery at the earliest practical time.

Customer shall not be liable to Company for any failure to receive natural gas hereunder when occasioned by, or in consequence of accident to or breakage of pipelines, equipment or machinery, explosions, landslides, earthquakes, fires, lightning, floods, washouts, freezing, storms, the elements, the making of repairs, alterations or replacements, strikes, lockouts or other industrial disturbances, riots, insurrections, civil disturbances, pestilence, acts of God or the public enemy, war, legal interferences, orders or requirements of any court of competent authority, government agency, or, and without limitation by the foregoing, any other causes beyond reasonable control of customer.

Any such cause or contingency exempting Customer from liability for non-performance (excepting where prevented by valid orders or requirements of Federal, State or other governmental regulatory bodies having jurisdiction in the premises) shall not relieve Customer of its obligation to pay, when due, any amount assessed the Customer under authority of this Tariff. In every case of force majeure, Customer shall exercise diligence to remove any interference with its receipt of gas and shall resume such receipt at the earliest practicable time.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

INSPECTION BY COMPANY	If the Company performs one or more inspections or surveys of a Customer's property, the Customer specifically understands and agrees that the Company shall not be liable in any manner for defective Customer-owned Service Lines, fuel lines, yard lines, Natural Gas facilities, appliances, or other Customer-owned facilities whether such defect is discovered at the time of any given inspection or survey or a later date, unless the defect is proximately caused by the Company's willful misconduct or sole active negligence. Except as set forth in this Tariff or required by law, Company reserves the right, but assumes no duty, to inspect Customer-owned Service Lines, fuel lines, yard lines, Natural Gas facilities or appliances, or other Customer-owned facilities for hazardous or unsafe conditions. Customer shall permit employees and agents of the Company, when properly identified, to freely enter upon the property and to enter the customer's premises at reasonable hours for the purposes of (i) inspecting or repairing Company-owned Service Lines or other Company-owned facilities and lines, (ii) conducting leak and cathodic protection surveys, (iii) visually examining the piping, appliances, and other equipment relating to the Company's Natural Gas service, (iv) ascertaining connected loads, or (v) making other safety tests or inspections required by state or federal regulation.
INTERRUPTION OF SERVICE	If service is interrupted at any time, the Company shall not be held liable for such interruptions. In such case, the Company shall make every possible effort to restore the service at the earliest moment. Interruptions in service shall not, however, relieve the Customer from any charges for service actually rendered. Company shall have the right, without liability to any Customer or other party, to interrupt the transportation, sales, or delivery of gas when necessary to test, alter, modify, enlarge, repair, or maintain any facility, property or appurtenance related to the operation of its system. Company shall be without liability of any kind to a Customer or other Party for any injury or other damage caused by delivery of gas received by the Company from an Upstream Pipeline; provided that the Company has not materially altered the quality specifications of such gas after receipt from the Upstream Pipeline. It is further agreed that the Company shall incur no liability for any failure to furnish natural gas due to fire, the action of the elements, burnouts, broken pipes, accidents, strikes, riots, war, failure of natural gas supply or to any cause beyond the control of the Company, or to acts other than the Company's own willful neglect.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

LIABILITY

The Company assumes no responsibility for the inspection and/or repair of defects in the Customer's piping, fixtures or appliances on the Customer's premises and will not be responsible for any injury, loss or damage resulting from such defects or improper installation, except where such loss, damage or injury is the result of the Company's sole active negligence or willful misconduct.

The Company shall not be liable for damages of any kind, including consequential damages, to any customer, party or to third persons resulting from the use of the gas service on the customer's premises or from the presence of the Company's appliances or equipment on the customer's premises, except to the extent that the damages are caused directly or indirectly by the Company's negligence or willful misconduct. Customer agrees to protect the Company's property located on the customer's property or premises from damage and to exercise due care with respect thereto.

The respective owner of any Service Line and/or Natural Gas facility shall be solely responsible for the loss or escape of any gas from said Service Line and/or Natural Gas facility. In addition the respective owner of any Natural Gas facilities shall be responsible for any resulting fire, explosion, injury or damage caused thereby.

Nothing in this rule, or in any other Tariff provision or regulations, shall be construed to impose any liability on the Company for the loss or escape of gas from any Customer-owned Service Line, fuel line, yard line, Natural Gas facility, appliance, or Customer-owned facility. Company is not responsible for any injury or damage caused thereby or otherwise related to any Customer-owned Service Lines, fuel lines, yard lines, Natural Gas facilities, appliances, or other Customer-owned facilities, except where the injury or damages are caused directly or indirectly by the Company's sole negligence or willful misconduct.

Company shall not be liable for any (1) injury to person, and/or (2) damage to or destruction of any property, resulting directly or indirectly from any failure of, or defect in, an excess flow valve installed by the Company, except where the failure or defect is caused directly or indirectly by the Company's sole negligence or willful misconduct in the installation of the excess flow valve.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

METERS AND REGULATORS	Company shall furnish meters and meter connections at no extra cost to Customer. Meters and meter connections are to be set and maintained at the Customer's property line; however, in some cases it will be more feasible to set meters on Customer's property, this to be decided by the Company. New installations must be outdoors, unless deemed necessary to be indoors according to Company standards. The meter and meter connections are the property of the Company, and may be removed when the service is terminated for any cause. All yard lines, interior piping, valves, fittings, and appliances on the premises of the Customer shall be furnished by the Customer and are subject to the approval of the Company and the municipal authorities which have jurisdiction. Electronic Flow Measurement (EFM) devices may be installed at the Customer's expense when requested by the Customer or where the Company does not have reasonable access to the Customer's meter due to fences, landscaping, potentially menacing animals or for other reasons outside the Company's control. In instances where the Company installs an EFM device, the Customer will enter into a suitable Facilities Agreement with the Company providing for payment of the all-inclusive cost of acquiring and installing the device as well as other ongoing monthly fees. Customer may install, operate and maintain, at its own expense, check measuring equipment as it shall desire, provided that check meters and equipment shall be installed so as not to interfere with the operation of Company's meters at or near the Point of Delivery. Company shall have access to check measuring equipment at all reasonable hours but the reading, calibrating and adjusting thereof and changing of charts shall be done only by Customer.
ABANDONMENT, DISCONNECTION, RELOCATION, REMOVAL, REPAIR, OR RETIREMENT OF FACILITIES	The Company may charge the Customer for the cost of abandoning, disconnecting, relocating, removing, repairing, or retiring a utility service line, natural gas main, or other facilities used to provide service to the Customer if (a) the Customer requests such action or (b) the Customer causes the need for abandonment,

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

ABANDONMENT, DISCONNECTION, RELOCATION, REMOVAL, REPAIR, OR RETIREMENT OF FACILITIES (Continued)

disconnection, relocation, removal, repairment, or retirement of the utility service line, natural gas main, or other facilities used to provide service to the Customer.

The Company may also charge Customer for the cost of abandoning, disconnecting, relocating, removing, repairing, or retiring Customer-owned gas line(s) or other related facilities owned by Customer if (a) the Customer requests such action or (b) the Customer causes the need for abandonment, disconnection, relocation, removal, repairment, or retirement of the Customer-owned gas line(s) or other related facilities owned by Customer.

The Company may refuse a Customer's request to abandon, disconnect, relocate, remove, repair, or retire a utility service line, natural gas main, Customer-owned line(s) or other facilities used to provide service to the Customer if, in the sole judgment of Company, such action would create an unsafe condition, negatively impact other customers served by the Company, or is otherwise in violation of the state or federal laws or regulations.

The Company may assess a charge, pursuant to the Schedule of Rates and Other Charges, at the Company's current standard hourly service charge for all work performed.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
GENERAL SERVICE

REMEDIES	Company is not required to perform service on behalf of any Customer that fails to comply with any applicable part of this Tariff, including the applicable Rate Schedule(s) and these General Terms and Conditions. The failure of Customer to timely pay any bill rendered it by Company shall be handled in accordance with the applicable provisions of this Tariff. Notwithstanding the foregoing, no provision regarding specific remedies shall bar the Company from asserting any other remedy it may have at law or in equity.
SERVICE LIMITATION – NOT FOR RESALE	The service furnished is for the sole use of the Customer who shall not sell any of such service to any other person or permit any other person to use the same without written consent to the Company. For the violation of this condition, the Company may, after forty-eight (48) hours written notice, remove its meters and discontinue its service.
WAIVER	Company may waive any provision of this Tariff as circumstances warrant in a manner that is not unduly discriminatory to individual Customers or classes of Customers.
WASTAGE OF NATURAL GAS	No billing adjustments will be made for wastage or leakage of Natural Gas that occurs through the Customer-owned Service Line, or other Customer-owned Gas facilities and appliances downstream of the Point of Delivery (i.e., usually the outlet of Company's meter) even though wastage or leakage of Natural Gas may occur without the knowledge of the Customer. Wastage or Gas leaks, if detected by Company, will be reported to the Customer along with recommendations for repair. Wastage of natural gas which occurs through the Company-owned Gas Mains, Company-owned Service Lines, or other Company-owned Facilities will not be billed to the Customer. Wastage which occurs as a direct result of negligent or willful damage by the Customer, or a third party, to Company property will be billed to that Customer or person(s) responsible for such damage.

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RULES AND REGULATIONS
NATURAL GAS SERVICE

RESERVED FOR FUTURE USE

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CUSTOMER DEPOSITS

RESIDENTIAL DEPOSIT	Company may request each Customer to provide credit information to the Company when a request for service is made and may at that time request a security deposit to guarantee payment of current bills. Company also may request a security deposit from an existing Customer. A deposit will be requested if the Company determines that (i) the Customer has an unsatisfactory credit history, (ii) the Customer has established an unsatisfactory payment record with the Company, (iii) the Customer has an outstanding undisputed and unpaid service amount owed the Company, or (iv) the Company otherwise has substantial reason to believe that the Customer represents a payment risk. Payment risk is defined as having one disconnection of service during the last year of service, or three (3) or more disconnection notices during the last year of service, or having an undisputed unpaid debt with the Company. When the Company requires a deposit or an increased deposit from a Customer, the Customer may pay such deposit or increased deposit in a lump sum, or in up to four (4) equal monthly installments included on the Customer's regular gas service bill. Failure to pay a required deposit is grounds for termination of service by the Company.
COMMERCIAL AND HIGH VOLUME CUSTOMER DEPOSIT	The Company may require a cash deposit on Commercial or High Volume Customers that demonstrate credit risk. Demonstrated credit risk is defined as having more than one (1) late payment in the last twelve (12) months or having no prior credit history with the Company.
AMOUNT OF DEPOSIT	The deposit amount shall be equal to one-sixth (1/6) of the estimated annual bill, or an existing deposit may be increased to that level. Company may accept a guarantor, a surety bond or letter of credit in lieu of a deposit. For purposes of establishing deposits and estimating monthly bills, the Company shall consider the length of the time the Customer reasonably can be expected to take service, past consumption history of the subject premises, end use of the service, consumption history of other similar customers, and any applicable provisions of this Tariff. If the Company determines that a security deposit previously received from a Customer is insufficient under the criteria of this paragraph, the Company may require an increased deposit from such Customer.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CUSTOMER DEPOSITS

REFUNDS

Company is authorized to apply a security deposit to unpaid charges or fees for Gas service authorized by this Tariff at the time that a Customer's service is disconnected for non-payment.

Simple interest shall be paid by the Company on a Customer deposit. The interest rate will be determined utilizing the U.S. Treasury constant maturities average for the previous 12-month period beginning October 1 and ending September 30, as published in the Federal Reserve Bulletin. Such interest shall be applied annually to the Customer's account; or upon return of the deposit, for the time the deposit is held by the Company and the Customer is served by the Company.

The deposit and simple interest accrued for any customer who makes non-delinquent payments of undisputed bills for utility service for a period of twelve (12) consecutive months shall be promptly credited to the Customer's utility bill or shall be returned upon Customer request.

Security deposits shall not be transferable from one Customer to another Customer; however, upon termination of a Customer's service, the Company may transfer the deposit for service to that Customer's new service account.

Upon termination of a service account, if the deposit is not transferred to a new service account, the Company shall refund the amount of the security deposit, plus accrued simple interest, less any unpaid Tariff- authorized charge due the Company, to the Customer of record or an authorized representative. If the Company finds it impossible to make the refund due to a lack of knowledge of the Customer's whereabouts, the Company shall retain the deposit until the Customer notifies the Company. Company will not be obligated to pay interest from the date service is discontinued. Deposits may be returned to the Customer by crediting the deposit and interest to the outstanding amount owed by the Customer or by refunding to the Customer by check. Any non-refundable deposit held by the Company in Nebraska may escheat to the State of Nebraska as provided by law.

HARDSHIP WAIVER OR SUSPENSION

From time to time and upon no less than one (1)-day notice to the Commission, Company may waive or suspend the customer deposit requirement for a reasonable period of time during periods of Customer extreme hardship in order to avoid disconnection of Customer's natural gas service or to promote additional Customer reconnections.

The waiver or suspension of the customer deposit requirement for hardship includes, but is not limited to, deposits required soon after the Cold Weather Rule period expires. The waiver or suspension shall apply to all new customer deposits required during the waiver or suspension period. The customer deposit waiver or suspension may be limited by Company to either Customer class.

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NATURAL GAS SERVICE

RESERVED FOR FUTURE USE

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RULES AND REGULATIONS – NATURAL GAS SERVICE
BILLING AND PAYMENT

BILLS, DUPLICATE BILLS AND FAILURE TO RECEIVE BILLS

All bills periodically rendered to Customers for metered services shall be based on actual or estimated readings and shall show in addition to the net dollar amount due, the date on which the current reading was taken, the meter readings at the beginning and end of the period for which the bill is rendered, the date when payment is due, the total consumption expressed in cubic feet or other unit of service recorded by the meter read, approved rates and charges, net amount due for regulated charges, any past due amount, amount due for unregulated charges, if applicable, and whether the bill is actual or estimated.

The Company may estimate the Customer's consumption for a billing period, and bill accordingly, under estimating procedures allowed by rules, regulations, and tariffs as necessary. Billings based on estimated usage may be issued under circumstances including, but not limited to, extreme weather conditions, emergencies, work stoppages, equipment failures, or other circumstances beyond the Company's control which prevent actual meter readings.

When the Company issues a bill based on estimated usage, it shall maintain accurate records concerning such estimates, shall indicate on the billing that the usage was estimated, and shall make any appropriate adjustments upon a subsequent reading of the meter.

Pursuant to an agreement with the Customer, if the regular meter reading is not possible (due to, for example, a locked gate), the Company may request the Customer to read the gas meter for each billing period. Each request for a reading by the Customer shall be on a printed form provided by the Company. The form shall contain instructions as to the method of reading the meter. Meter readings may be called in or entered via the Company website. To verify the accuracy of Customer meter readings, the Company will read the meter once every year. Any necessary billing adjustments will be made based on the Company read.

If requested by Customer, then the Customer's bills may be delivered to the Customer electronically.

Upon request, the Company shall give the Customer the approximate date on which the Customer should receive a bill each month; and if a bill is not received or is lost, the Company shall, upon request of the Customer, issue a duplicate bill. Failure by a Customer to receive a bill shall not relieve a Customer from paying the amount due, or from complying with the applicable rate schedule and these general service terms and conditions.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
BILLING AND PAYMENT

BILLS, DUPLICATE BILLS AND FAILURE TO RECEIVE BILLS (Continued)	The Company will adjust bills as permitted or required by the Commission's Natural Gas Pipeline Rules and Regulations. All adjusted bills shall show the credit due to the Customer for amounts paid, or shall show the balance due and payable. A credit may be applied against subsequent billings, and if the amount is greater than $10.00, the Customer may request a refund. When a balance is due and payable to the Company, the Customer may, upon request, pay the amount in equal monthly installments over a period of time mutually agreed upon by the Customer and the Company that does not exceed the period over which the service covered by the adjusted bill was rendered.
DUE DATE	Bills, including all applicable charges for natural gas service, deposits and other charges contained in this Tariff are due and payable within twenty (20) days after mailing, either electronically or by U.S. Postal Service. An unpaid bill will not be considered past due until twenty (20) days after mailing by the Company. The due date shall be clearly stated on the face of the bill.
LATE PAYMENT PENALTIES	Late payment penalties are assessed on the past due amount in an amount set forth on Sheet No. 134. The penalty date shall be not less than twenty (20) days after the rendering of the bill and shall be considered to have expired at office opening time of the next day after the date indicated on the bill. If the penalty date falls on a Saturday, Sunday or Company holiday, it will be extended to the next normal working day before the penalty is assessed. Paying a part of the bill does not entitle the Customer to escape a proportionate amount of the penalty.
BUDGET BILLING PLAN FOR RESIDENTIAL AND COMMERCIAL CUSTOMERS	The Company shall offer to all Residential and Commercial Firm Customers in good standing the Budget Billing Plan, which allows the Customer to pay a more uniform amount per month and avoid spikes in bill amounts, such as those caused by high gas prices or severe cold weather. Customers may enroll in the program during any month of the year. The Company will recalculate the budget billing amount monthly based on a rolling average of the most recent twelve (12) months' bills. The Customer's budget bill amount will not change unless there is at least a ten percent (10%) difference in the calculated budget bill amount and the previous month's budget bill amount. The Company will notify the Customer of any change to the budget billing amount. The Customer's account will be trued-up after twelve (12) months and any amount owed by the Customer, or owed to the Customer, will be divided by twelve (12) and added or subtracted

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RULES AND REGULATIONS – NATURAL GAS SERVICE
BILLING AND PAYMENT

BUDGET BILLING PLAN FOR RESIDENTIAL AND COMMERCIAL CUSTOMERS	from the Customer's budget bill for each of the next twelve (12) months. Participation in the Budget Billing Plan would be at the Customer's option and request, and all normal billing and consumption information would be shown on the billing statements in addition to the monthly budget billing payment amount. Customers who are removed from the Budget Billing Plan for non-payment may not be allowed back on the Plan until their account is current. Customers may be removed from the Budget Billing Plan at any time at their request.
AUTOMATIC BANK TRANSFER	Automatic Bank Transfer ("ABT") is available to all Customers with a bank or credit union account. Customer authorizes monthly energy billing to be charged to their checking or savings account electronically on the bill's due date. Customers can enroll in ABT through Company website or through the Company contact center. Company may modify or cancel this program without further approval.
ENERGY ASSISTANCE PROGRAMS 291 N.A.C §9.014	Any Residential Customer who asserts inability to pay his or her bill will be informed of a list of energy assistance programs available in the Company's service territory, including the '211' energy assistance phone number, and will provide the list to any Customer who asks for such assistance. The list may include the names, addresses, and phone numbers of known payment assistance programs, including information regarding any bilingual services offered, if known.
NEGOTIATED RATES	Company may enter into negotiated rate arrangements with a customer without reference to the applicable rates set forth on the Schedule of Rates and Other Charges of this Tariff.
RATE DISCOUNTING	As permitted by the State Natural Gas Regulation Act and this Tariff, the Company may prudently discount any rate applicable to a Customer, when such discounting is appropriate, in the Company's sole judgment, to attract new customer load, to retain existing customer load or otherwise.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
BILLING AND PAYMENT

TAX ADJUSTMENT	When any city or other taxing subdivision imposes a franchise, occupation, business sales, license, excise, privilege or similar tax of any kind on the Company, the amounts thereof, insofar as practical, shall be charged on a pro rata (defined as prorating the tax to bill the Customer for the correct number of days on the new tax rate and the old tax rate, if applicable), basis to all Customers receiving gas service from the Company within the boundaries of the city or taxing subdivision. This tax charge, in all cases, will be in addition to the regular charges for gas service. Where such tax is levied on a percentage of gross receipts, that percentage will be applied to each affected Customer's bill, and the amount computed will be added to the bill. Where such tax is levied on the quantity of gas delivered, the quantity of gas consumed, as shown on the Customer's bill, will be used to determine the tax amount added to the bill. Where the tax is levied other than on a percentage of gross receipts or quantity basis, an amount shall be added to each affected Customer's bill until the Customer's pro rata share of the total tax is paid. The amount of the tax charged to each affected Customer in each billing period will be shown as a separate item on the Customer's bill.

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RULES AND REGULATIONS
NATURAL GAS SERVICE

RESERVED FOR FUTURE USE

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

NON-PAYMENT OF BILLS
Neb. Rev. Stat. §70-1605

Bills for service become delinquent twenty (20) days from date the bill is mailed. In case bills for service become delinquent, the Customer, and any other person or agency designated by the Customer, will be given written notice by first class mail, or in person to any Customer whose service is proposed to be disconnected. If notice is given by first-class mail, such mail shall be conspicuously marked as to its importance. The Customer has at least seven (7) days after notice is sent or given before discontinuance of service. Company holidays and weekends shall be excluded from the seven (7) days.

ITEMS TO BE CONTAINED IN THE NOTICE OF DISCONTINUANCE OF SERVICE

Neb. Rev. Stat. §70-1606

The notice required above shall contain the following information:

- The reason for the proposed disconnection;
- A statement of intention to disconnect unless the Residential Customer either pays the bill or reaches an agreement with the utility regarding payment of the bill;
- The date upon which service will be disconnected if the customer does not take appropriate action;
- The name, address, and telephone number of the utility's employee or department to whom the customer may address any inquiry or complaint;
- The customer's right, prior to the disconnection date, to request a conference regarding any dispute over such proposed disconnection;
- A statement that the Company may not disconnect service pending the conclusion of the conference;
- A statement to the effect that disconnection shall be postponed or prevented upon presentation of a duly-licensed physician's, physician's assistant's, or advanced practice registered nurse's certificate which shall certify that a customer or resident within such customer's household has an existing illness or handicap which would cause such customer or resident to suffer an immediate and serious health hazard by the disconnection of the utility's service to that household. Such certificate shall be provided to the utility within

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

ITEMS TO BE CONTAINED IN THE NOTICE OF DISCONTINUANCE OF SERVICE (Continued)

five (5) days of receiving notice under this section, excluding holidays and weekends, and will prevent the disconnection of the utility's service for a period of thirty (30) days from such filing. Only one (1) postponement of disconnection shall be required under this subdivision for each incidence of non-payment of any past-due account;

- The cost that will be borne by the customer for restoration of service;
- A statement that the customer may arrange with the utility for an installment payment plan;
- A statement to the effect that those customer who are welfare recipients may qualify for assistance in payment of their utility bill and that they should contact their caseworker in that regard; and
- Any additional information not inconsistent with this section which has received prior approval from the board of directors or administrative board of the Company.

Company has established a third-party notice procedure for the notification of a designated third party of any proposed discontinuance of service and shall advise its customers, including new customers, of the availability of such procedures. Neb. Rev. Stat. § 70-1607.

COMPLAINTS

291 N.A.C. §9.012

Customers' complaints about natural gas service or billing issues should first be made to the Company. The Company must allow complaints to be accepted and processed in a simple manner and form. Every complaint shall be promptly investigated in a fair manner and the results reported to the Complainant. If the report of the investigation is made orally, the Company must provide the Complainant, upon request, a report in writing. If the Company fails to resolve a complaint to the satisfaction of the Complainant, the Company must, upon request, inform Complainant of the availability of the Commission to review the Company's investigation, including the Commission's address and telephone number.

The Company must refrain from suspending or terminating service for non-payment during the pendency of a complaint before the Company or the Commission, unless otherwise provided by the Commission; provided however, that as a condition of continued service during the pendency of such dispute, a Customer must pay the undisputed portions of any bill for service.

A High Volume Customer may file informal complaints and inquiries with the Commission, and the Company shall address the complaint or inquiry and report the resolution to the Commission.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

DISPUTED BILL – RESIDENTIAL CUSTOMERS

291 N.A.C §9.013.02

Neb. Rev. Stat. §70-1608 to §70-1614

A Residential Customer may request a conference in regard to any dispute over a proposed discontinuance of service before an employee designated by the Company to hear such matters. The employee designated by the Company shall hear and decide all matters disputed by Residential Customers. The subjects to be heard shall include matters relating to a disputed bill.

A Residential Customer may dispute the proposed discontinuance of natural gas by notifying the Company with a written statement that sets forth the reasons for the dispute and the relief requested. If a statement has been made by the Residential Customer, a conference shall be held before the Company may discontinue service.

Upon notice to the employee designated by the Company of any request for a conference by a Residential Customer, the employee shall:

- Notify the Residential Customer, in writing, of the time, place, and date scheduled for the conference; and
- Hold a conference within fourteen (14) days of the receipt of the Residential Customer's request. Such conference shall be informal and not governed by the Nebraska Evidence Rules. If the employee determines at the conference that the Residential Customer did not receive proper notice, the employee shall recess and continue the conference at such time as the Residential Customer has been afforded his or her rights. Failure of a Residential Customer to attend a scheduled conference shall relieve the Company of any further action prior to the discontinuance of service. If a Residential Customer contacts the Company prior to the scheduled conference and demonstrates that failure to attend is for a legitimate reason, the Company will make a reasonable effort to reschedule the conference.

The designated Company employee shall, based solely on the evidence presented at the conference, affirm, reverse, or modify any decision by the Company involving a disputed bill which results in a threatened termination of utility service. The employee shall allow termination of utility service only as a measure of last resort after the Company has exhausted all other remedies less drastic than termination.

Any Residential Customer may appeal an adverse decision of the Company's designated employee to a management office designated by the Company or to a utility board if designated by the Company. Company shall establish a hearing procedure to resolve utility bills appealed by Residential Customers.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

DISPUTED BILL – RESIDENTIAL CUSTOMERS (Continued) 291 N.A.C §9.013.02	The procedure shall be in writing and a copy of such procedure shall be furnished upon the request of any Residential Customer. Such appeal shall be filed with the management office or utility board within the time specified in the procedures established by the Company. Nothing here shall prohibit the Company from providing such additional stages of appeal as it may deem appropriate. At any hearing held, the Residential Customer may: • Be represented by legal counsel or other representative or spokesperson; • Examine and copy, not less than three business days prior to such hearing, the utility's file and records pertaining to all matters directly relevant to the dispute or utilized in any way by the utility in reaching the decision to propose termination or to take other action which is the subject of the hearing; • Present witnesses and offer evidence; • Confront and cross-examine such other witnesses as may appear and testify at the hearing; and • Make or have made a record of the proceedings at his or her own expense. In any appeal filed, the management office designated by the Company shall notify the Residential Customer of the time, place, and date scheduled for such hearing.
TIMING OF DISCONNECTION 291 N.A.C. §9.013.04 and 291 N.A.C. §9.013.05	The Company will not disconnect natural gas service to a residential customer for non-payment of bills for natural gas service on any Saturday, Sunday, Nebraska legal holiday or at any time when the Company's business offices are not open to the public. During the period November 1 through March 31, the Company will delay the act of service disconnection for a period of 30 days where the disconnection is a result of residential customer's failure to pay bills for natural gas service as required under this Tariff. The Company shall abide by any temporary ban on service disconnections lawfully ordered by the Commission.
TIMING OF DISCONNECTION-COMPANY POLICY	The Company, additionally, will not disconnect natural gas service to a residential customer for non-payment of bills for natural gas service on any Friday or any day preceding a Nebraska legal holiday.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

DANGEROUS CONDITIONS FOUND ON CUSTOMER'S PREMISES	In any case where Company has received notice or knows that a dangerous condition exists with respect to the presence or delivery of natural gas on Customer's premises, Company will, without advance notice, refuse to connect if service has not already been connected, or shut off the service, and same shall not be resumed until such dangerous condition has been eliminated. If service is discontinued because the Customer's equipment and/or facilities have caused an unsafe or dangerous condition, a reconnection charge may be required to be paid before service is restored.
MISUSE OF SERVICE BY CUSTOMER	In case natural gas supplied by Company to the Customer is misused or misapplied by the Customer so as to cause unsatisfactory conditions affecting the quality, safety or continuity of service to other Customers, the Company shall, without any advance notice, disconnect the service. If service is required to be discontinued for this cause, a reconnection charge will be required to be paid before service is restored.
RESELLING OR DISTRIBUTION OF SERVICE	The service furnished is for the sole use of the Customer; Customer shall not sell or redeliver natural gas service to any other person. In case natural gas supplied by Company to the Customer is resold without the consent of the Company, service shall be discontinued. If service is required to be discontinued for this cause, a reconnection charge will be required to be paid before service is restored.

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CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

NON-COMPLIANCE OF RULES AND REGULATIONS	All service furnished to Customer shall be in accordance with these general rules, regulations, terms and conditions, and in case a Customer fails to conform to such rules, the Company will discontinue and/or disconnect service unless within such time conditions complained of are remedied. Such notice shall specify the cause of the default and the Company shall cooperate with the Customer in suggesting the proper remedy. If service is so discontinued and/or disconnected, a reconnection charge will be required to be paid before service is restored.
TAMPERING WITH AND CARE OF COMPANY'S PROPERTY	No one except an agent of Company or one otherwise lawfully entitled to do so shall be permitted to remove or tamper with Company's meter or connections, or with any of the property of the Company on or about the Customer's premises. If at any time the Company shall find that a meter, piping, or equipment, or parts thereof, or other instruments used in furnishing service to the Customer has been tampered with by anyone except an agent of Company or one otherwise lawfully entitled to do so, it shall be considered sufficient cause for immediate discontinuance of service by Company. If service is so discontinued, a reconnection charge will be required to be paid before service is restored. A broken or absent meter seal alone shall not constitute tampering.
ENERGY DIVERSION – THEFT OF SERVICE	If any device is found installed on Customer's premises which (i) prevents the meter from accurately recording consumption, or (ii) bypasses the meter or otherwise diverts service, such device and meter shall be removed for safety reasons without prior notice to the Customer, and the Customer shall be deemed to have violated Company's Tariff requirements and any applicable statutory prohibitions. In addition to other statutory remedies or penalties that may be available, the Company will calculate the amount of natural gas consumed, but not properly registered, and bill the Customer for the estimated natural gas, the Company labor and material costs for the damaged Company property; pursuant to the schedule of Diversion Fees listed on Sheet No. 135. Prior notice of disconnection is not required when Company: • Is ordered by governmental authority having jurisdiction due to alleged Customer violations of ordinances, statutes or regulations covering utility service; and, • Determines that service discontinued in accordance with these rules has been restored by someone other than the Company, and the original cause for the discontinuance has not been cured. The Company may remove the meter and leave notice for the Customer.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

FRAUD	In the event of any situation, not previously addressed, where fraud is involved to obtain or retain service, including, but not limited to: • Misrepresentation by a Customer, person, or legal entity for the purpose of obtaining gas service or; • A Customer, person, or legal entity received the benefit of service with respect to an account at the same or a different location when such Customer was not the Customer of record on such account and that account is subject to discontinuance for non-payment of service bills; the Company shall have the right to immediately discontinue service and to bill the Customer, person, or legal entity for the estimated amount of Gas consumed without proper measurement or otherwise as a result of such fraud.
REFUSAL TO ALLOW ACCESS TO PREMISES	Service may be refused or disconnected if, after notification by the Company and during normal working hours (except in an emergency), the Customer, person, or legal entity refuses to allow authorized Company personnel onto the premises for purposes of examining the piping, appliances, and other equipment relating to the Company's service; reading the meter, ascertaining connected loads; and in one of the following situations: • Company is responding to a request for service which required that the Gas be turned on. • Company has not been able to obtain access to its meter to obtain an actual meter reading. • Company knows, or has reasonable grounds to suspect, a safety problem on the premises and has documented that knowledge. • Company is obligated under the Tariff or other safety/maintenance operating standards, to perform a service (such as switching out a meter), or complete an inspection where the service or inspection requires that the Company representative be on the premises.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
CONDITIONS FOR REFUSAL OR DISCONNECTION OF SERVICE

REFUSAL OF SERVICE	The Company may refuse service for any of the following: • Customer (applicant for service) has an outstanding unpaid bill incurred for utility service, absent payment of the past due amount and an appropriate deposit; provided, however, that, pursuant to Neb. Rev. Stat. §70-1601, an applicant for service shall not be denied service because of unpaid bills for similar service which are not collectible at law because of statutes of limitations or discharge in bankruptcy proceedings. • Failure by the Customer (applicant for service) to provide credit information, pay a security deposit, pay an additional deposit, or provide a guarantee, as required on Sheet No. 40. • The Company, in its judgment, does not have adequate facilities to render the service applied for or if the desired service appears to be unsafe, uneconomic or is of a character that is likely to adversely affect service to one or more other Customers.
CUSTOMER SERVICE DISCONNECTION REQUEST	Upon receipt of a request for disconnection of service from a Customer, the Company will process a disconnection order and schedule a service disconnection. The earliest that a service disconnection can be completed is generally two business days from receipt of the request. Service Disconnection should be completed not more than 7 business days from receipt of the request. The Company may, in its discretion, require the request for disconnection of service to be in writing.
OTHER	Company may disconnect service in cooperation with Civil Authorities, or any other reason where authority is specifically granted by Nebraska statute or applicable administrative rule.
TRANSFER OF ACCOUNT BALANCES	In the event of discontinuance or termination of service, the Company may transfer any unpaid balance to another active account of the Customer. In the event of the failure of the Customer to pay a final bill at any metering point, residence or other location, the Company will not allow the Customer to open any successive service accounts unless the unpaid balance is paid in full or the Customer signs a written payment agreement for the unpaid balance on the previous account.

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NATURAL GAS SERVICE

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RULES AND REGULATIONS – NATURAL GAS SERVICE
COLD WEATHER RULE

AVAILABILITY	The provisions of the Cold Weather Rule allow for special payment and disconnection procedures for any Residential Customer with unpaid arrearage to retain or restore utility service throughout the cold weather period, which extends from November 1 through March 31.
RESIDENTIAL WINTER DISCONNECTION	The Company shall not disconnect a Residential Customer's service between November 1 and March 31 without adding to the time for payment of a bill an additional thirty (30) days before disconnection. A Residential Customer may avoid disconnection by meeting the requirements of the Cold Weather Rule.
CUSTOMER RESPONSIBILITY 291 N.A.C. §9.013.05c	To avoid disconnection or have service restored under the Cold Weather Rule, the Residential Customer shall: (1) Inform the Company of the Customer's inability to pay the bill in full; (2) Give sufficient information to allow the Company to arrange a payment agreement; (3) Make an initial payment of 25% of the total outstanding account balance, plus the bill for consumption during the most recent billing period for which service was provided, plus any required reconnection fee or deposit; (4) Apply for federal, state, local or other funds which the Customer is eligible; (5) Enter into a three (3)-month or longer, level payment plan covering the remaining utility balance plus the current monthly bills; (6) Not illegally divert (bypass meter) utility service; and, (7) Not default on a payment plan.
ILLEGAL DIVERSION OF SERVICE	If the Company determines that the Residential Customer has diverted service (e.g., bypassed Company's meter) and has benefited from such diversion during the period in which the Cold Weather Rule would otherwise apply, the diversion will be treated as "Theft of Service" (Sheet No. 53), and the Customer shall be deemed to be in breach of the Customer Responsibility Tariff requirements. Such breach of the Tariff and diversion of natural gas may be cured with payment by the Customer for the amount billed for the estimated natural gas consumed and all other expenses incurred by the Company, pursuant to the schedule of Diversion Fees listed on Sheet No. 135, along with any additional past due balances.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
COLD WEATHER RULE

DEFAULTED PAYMENT ARRANGEMENT	Any Residential Customer who has defaulted in the most recent cold weather period, and remains in default, has breached the requirements of the Cold Weather Rule. The Customer will not be offered another payment arrangement until the default is cured. If the Customer defaults on their payment plan, the Company may disconnect service after providing the requisite notice. The Customer shall renegotiate Cold Weather Rule payments if they receive utility or other lump sum assistance.
COMPANY RESPONSIBILITY 291 N.A.C. §9.013.05 and 291 N.A.C. §9.013.05a	The Company shall notify each active Residential Customer of the Cold Weather Rule once a year at least thirty (30) days prior to the Cold Weather Rule period. In addition to the notice provisions before disconnection in Neb. Rev. Stat. § 70-1605, the Company will not disconnect a Residential Customer's service from November 1 to March 31 without adding to the time for payment of a bill an additional thirty (30) days before disconnecting that service, and the Company shall notify the Residential Customer before the normal disconnection date that the Residential Customer has such additional 30 days until disconnection. The Company will comply with any temporary bans on disconnection issued by the Commission.
LOW INCOME RESIDENTIAL CUSTOMER (LIHEAP) 291 N.A.C. §9.013.05b	If a Residential Customer has been certified as eligible for state-funded low income home energy assistance and has communicated such eligibility to the Company and has provided acceptable documentation to the Company within a reasonable time, then no disconnection shall occur during the cold weather period.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
MEASUREMENT AND QUALITY

DELIVERY GAS PRESSURE

All gas will be delivered at the outlet side of the Company's meter at a pressure of not more than four (4) ounces per square inch gauge pressure. The average atmospheric pressure listed by the United States Weather Bureau will be used to establish the absolute pressure; provided, however, that gas delivered to Customers who require a pressure in excess of four (4) ounces shall be delivered at the pressure established by the Company for that particular installation.

MEASUREMENTS

The unit of volume for the purpose of measurement and for the determination of total heating value shall be the cubic foot of gas as defined in this Tariff. Volumes of gas measured at prevailing meter pressures and temperatures shall be corrected to the unit of volume defined above by the procedures described below:

A. Orifice Meters: Installation and the determination of volumes delivered through orifice meters shall conform to the recommendations in "Gas Measurement Committee Report Number Three" of the American Gas Association, as amended, revised or superseded from time to time. Values of the orifice thermal expansion factor, manometer factor and gauge location factor shall be assumed to be unity.

B. Turbine Meters: Installation and the determination of volumes delivered through turbine meters shall conform to the recommendations in "Transmission Measurement Committee Report Number Seven" of the American Gas Association, as amended, revised or superseded from time-to-time.

C. Positive Displacement Meters: Installation and the determination of volumes delivered through positive displacement meters shall conform to the recommendations in "Gas Measurement Manual Displacement Measurement Part Number Two" of the American Gas Association, as amended, revised or superseded from time-to-time.

D. Ultra-sonic Meters: Installation and the determination of volumes delivered through ultra-sonic meters shall conform to the recommendations in "Transmission Measurement Committee Report Number Nine" of the American Gas Association, as amended, revised or superseded from time-to-time.

The atmospheric pressure shall be the atmospheric pressure assigned by the Company to the regions or location in which the point of delivery and the point of receipt are situated.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
MEASUREMENT AND QUALITY

MEASUREMENTS (Continued)

The volume of gas delivered through each point of delivery and point of receipt shall be corrected to a base temperature of sixty (60) degrees Fahrenheit by using:

A. The arithmetic average of the hourly temperatures recorded by a properly installed continuously operated recording thermometer; or

B. A meter containing a temperature operated device, hereinafter referred to as a temperature compensated meter, through the operation of which the meter correctly registers the volume, corrected to sixty (60) degrees Fahrenheit; or

C. An assumed temperature of the gas flowing through the meters of fifty (50) degrees Fahrenheit in the case of any small volume delivery where the Company does not elect to install a recording thermometer or temperature compensated meter. However, in the event the Company does not install a recording thermometer or temperature compensated meter, the Customer may install a recording thermometer and in such case the temperature so recorded shall be used in correcting to a temperature of sixty (60) degrees Fahrenheit.

When orifice meters are used, the specific gravity of the gas delivered hereunder shall be determined by approved methods once a month, or as frequently as necessary by approved methods once a month, or as frequently as necessary for reasonable accurate determination, and the specific gravity so obtained shall be used in computing volumes of gas delivered hereunder.

The components for determining the deviation from Boyle's Law, at the pressure and temperature under which delivered, shall be determined by tests at intervals of twelve (12) months or at such shorter intervals as is found necessary. The correction factor determined by using American Gas Association "Report Number Eight" or American Gas Association "Project NX-19" shall be used in the computation of deliveries until the next test.

The unit of energy for delivery and billing purposes is a Therm. Company will apply appropriate corrections for gas temperature, gas pressure, gas heat content, and other appropriate factors to determine the number of Therms received, delivered or sold under this Tariff.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
MEASUREMENT AND QUALITY

METER TESTING 291 N.A.C.§ 9.017.07	Upon request by a Customer, the Company shall test the Customer's natural gas meter as soon as reasonably possible after receipt of the request. If a Customer requests the Company to test their meter more than once in a two (2)-year period, the Company will require a meter test charge based on time and materials. The Company's inspection and meter testing program provides a two percent (2%) tolerance for determining whether a meter is considered accurate under this section. If the meter is found to be outside of the two percent (2%) error tolerance, the charge for meter testing will be refunded to the Customer. The Company shall give the Customer or a representative of the Customer the opportunity to be present while the test is conducted. A written report of the test shall be provided to the Customer.
ADJUSTMENT OF MEASUREMENT FACTORS 291 N.A.C. § 9.017.09	Fast Meters: Whenever a metering installation is tested and found to have over-registered more than two percent (2%), the Company shall credit to the customer the overcharge. This credit shall be for the entire time period that the meter was malfunctioning, not to exceed five (5) years. Slow Meters: When a meter is found to be more than two percent (2%) slow, the Company will bill the Customer based on the corrected meter reading for a period equal to one-half (1/2) of the time elapsed since the most recent test, but not to exceed twelve (12) months. Non-Registering Meters: When the amount of natural gas consumed cannot be determined by test because of failure of part or all the metering equipment, the Company will charge the Customer for the estimated amount of natural gas used, not to exceed six (6) months. Estimated bills will be based upon prior usage, adjusted for weather conditions, number of days in the applicable billing cycle, and other known and reasonable factors. Other Measurement Errors: When a Customer has been overcharged or undercharged as a result of an incorrect reading of the meter, incorrect application of a utility tariff, incorrect connection of the meter, application of an incorrect multiplier or constant or other similar reason, the overcharge shall be credited to the Customer or the undercharge may be billed to the Customer. Any refund or credit shall cover the entire period that the account was overcharged, not to exceed five (5) years. Any charge billed shall not be for service exceeding twelve (12) months.

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NATURAL GAS SERVICE

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RULES AND REGULATIONS – NATURAL GAS SERVICE
EMERGENCY CURTAILMENT

DEFINITION OF EMERGENCY

An Emergency for purposes of determining curtailment or limitation of service shall be any of the following:

- Curtailment or limitation order from an interstate or intrastate pipeline providing natural gas transportation for any reason, including system constraints, to Customers and/or communities served by Company;
- System capacity constraints on any of Company's local distribution facilities;
- Periods of flow limitation for repair and/or maintenance of Company's facilities; or
- Force Majeure, as defined on Sheet No. 33.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
EMERGENCY CURTAILMENT

PRIORITY

In the event of an Emergency, Company is entitled to curtail or limit the use of natural gas to Customers. Interruptible Customers' supplies shall be curtailed or limited before Firm Service Customers. Company shall have the sole discretion regarding the order or schedule of curtailment or limitation of Interruptible Customers.

If conditions of an Emergency require that Company deems it must curtail or limit Customers, such curtailment shall, to the extent possible, be in order of the following categories:

Category 5:	Agricultural, High Volume Sales, and Commercial interruptible Customers
Category 4:	High Volume Transportation and Energy Options Program Customers, if required to maintain operational integrity
Category 3:	Commercial firm Customers, excluding hospitals, institutions and schools
Category 2:	Hospitals, institutions and schools with firm natural gas supply
Category 1:	Residential Customers

CURTAILMENT CONTACT

Upon request, Customers shall provide Company with updated information for contacts to be called in the event of curtailment or limitation. It is Customer's affirmative obligation to insure that its current contact information is on file with the Company. Company is not responsible or liable for any Customer contact information that is out-of-date or incorrect.

In the event of an Emergency, Company will notify the Customer contacts regarding the start of curtailment or limitation, and an estimate of the duration if that information is available.

In order to maintain operational integrity of all or part of its natural gas distribution system necessary to serve high-priority Customers during an Emergency, Company may, at its sole discretion, require any Customer to curtail or limit natural gas usage until the Emergency abates.

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RULES AND REGULATIONS – NATURAL GAS SERVICE
EMERGENCY CURTAILMENT

FAILURE TO CURTAIL	Customers will be liable for all natural gas usage and/or penalties for natural gas usage during a period of curtailment or limitation. If Customers are unable to curtail or limit natural gas usage at its facility when called upon by Company to do so, Company has the right to turn off Customer's natural gas service in order to preserve service to higher-priority Customers.
CUSTOMER-OWNED NATURAL GAS SUPPLIES	Company generally will not curtail or limit delivery of Customer-owned natural gas supplies on its local distribution system which are scheduled and confirmed, with verifiable evidence, to its interconnect with the interstate pipeline (Town Border Station), unless, in Company's sole judgment, it is necessary in order to maintain operational integrity of all or part of its natural gas distribution system to serve Category 1 Customers, or Company does not have the physical ability, in its sole judgment, to deliver such supplies. When conditions exist that threaten the preservation of service to Category 1 Customers, Company shall have the authority but shall not be required to purchase at index plus five percent (5%), all or a portion of a Transportation Service Customer's natural gas supply. In order to maintain operational integrity of Company's distribution systems, all Marketers, shippers or brokers of Customer-owned natural gas supplies shall notify Company's Gas Supply Department of any curtailment or limitation of its Customers on the same day for which it is to occur.
LIABILITY	In case of a shortage of supply or constraints on the Company's system, the Company, in its sole determination, shall have the right to limit the availability of service within the affected area under any rate schedule. In the event of natural gas service curtailment or limitation, Company will not be liable for any loss or damages, including, but not limited to, direct, indirect, special, consequential, incidental, exemplary or punitive damages (including any damages to Customer's facilities, loss of production or profits). Interruptions in, and curtailments of, service shall not relieve the Customer from the obligation to make payment for any charges for service actually rendered when due.

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RULES AND REGULATIONS
NATURAL GAS SERVICE

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RULES AND REGULATIONS – NATURAL GAS SERVICE LINE EXTENSIONS

EXTENSION OF MAIN AND SERVICE LINES

Company will extend natural gas mains and install service lines for new full-service Customers or for developers or builder(s) on behalf of new Customers based on a project economic feasibility study. The study generally compares anticipated margins from the new Customer(s) with the estimated construction and operating costs to serve these Customers.

Company may require a Facilities service agreement. The Facilities service agreement with Company may include, but is not limited to, a requirement of Customer to provide a facility reimbursement payment sufficient to cover all costs incurred by the Company associated with such facilities, less any allowances authorized by this Tariff, or as otherwise agreed upon by the Company.

Full-service Customers are those Customers who utilize a natural gas furnace for primary space heating and natural gas water heating. Company will invest capital needed to serve each new full-service Customer at the lower of the actual cost, or the Company's statewide average investment in net plant per Customer.

Partial-service Customers are those Customers who request natural gas service of a temporary or limited nature (i.e. fireplace, pool heater, cooking). Such Customers may be charged an additional amount based on Company's investment that includes the costs for required natural gas mains, services and meters. The additional amount to be charged to partial-service Customers may vary depending upon the level of revenue to be received by Company from the estimated natural gas usage compared to the actual costs to furnish natural gas service to those partial-service Customers.

If a property developer, builder, and/or Customer is required to contribute to the investment to extend natural gas service, then that facility reimbursement payment or Contribution in Aid of Construction (CIAC) shall be paid in advance by the property developer, builder(s), and/or new Customers(s). The Company in its sole discretion may allow payment by installment payments.

Unless agreed otherwise by Company, such contributions are non-refundable. However, under limited circumstances, where future growth is reasonably certain, a portion of the contribution applicable to main extensions may be refundable based on actual growth of new Customers realized. Property developer, builder(s), and/or Customers who make a refundable contribution to the main or service line extension, may be entitled to a pro rata share of refund of those advances. Any such refund will be computed as subsequent Customer connections are completed based on feasibility studies. Any refundable contribution arrangement agreed to by Company shall be evidenced in writing at the time of the initial prior contribution and shall not be for a term beyond five (5) years.

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RULES AND REGULATIONS
NATURAL GAS SERVICE

PROJECT FEASIBILITY	Project feasibility shall be determined by using current operating and construction costs, projected revenues and any related income tax impacts of the specific project. The projected rate of return will be determined by the Company. Any projected return deficiency will require an offsetting contribution to assure the project will not cause existing Customers to subsidize new Customers. The project feasibility study will determine whether the investment to serve can be incurred without additional charges to the Customer, subject to the lower of the actual cost or the statewide average investment per Customer referred to above.

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NATURAL GAS SERVICE

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RATE SCHEDULES AND OTHER CHARGES
JURISDICTIONAL RATE AREAS

The following section, Sheets 76-140, contains the Rate Schedules and Other Charges applicable to Rate Areas One, Two, Three, and Five. The service territory maps for each rate area can be found on Sheets 23-27. The listing of communities for each rate area can be found on Sheets 20-22.

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RATE SCHEDULES AND OTHER CHARGES
RATE AREAS ONE, TWO, THREE, & FIVE

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NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
SCHEDULE OF RATES

Type of Charge	Billing Unit	Base	SSIR	HEAT	WNA	Gas Cost
Residential		1/	2/	3/	4/	
Customer Charge	Per Month	$27.95	$0.63	$0.26		
Volumetric Charge First 10 Therms	Per Therm	$0.42989			$0.01825	5/ or 7/
Volumetric Charge Over 10 Therms	Per Therm	$0.15000			$0.01825	5/ or 7/
Small Commercial (including Energy Options)						
Customer Charge	Per Month	$48.00	$1.11	$0.26		
Volumetric Charge First 20 Therms	Per Therm	$0.95940			$0.01825	5/ and 7/
Volumetric Charge Over 20 Therms	Per Therm	$0.15000			$0.01825	5/ and 7/
Large Commercial (including Energy Options)						
Customer Charge	Per Month	$112.00	$5.95	$0.26		
Volumetric Charge First 500 Therms	Per Therm	$0.17803			$0.01825	5/ and 7/
Volumetric Charge Over 500 Therms	Per Therm	$0.15000			$0.01825	5/ and 7/
Rate Area 5 Agricultural Seasonal Service						
Minimum Volumetric Charge	Per Therm	$0.00100				6/ and7/
Maximum Volumetric Charge	Per Therm	$0.50000				6/ and 7/

1/ Base rates as set for on Sheet Nos. 79, 80, and 82
2/ System Safety and Integrity Rider set forth on Sheet Nos. 127-131
3/ High Efficiency Assistance Tool set forth on Sheet No. 132
4/ Weather Normalization Adjustment as set forth on Sheet Nos. 138-140, excludes Energy Options Customers
5/ Gas Cost rates for Rate Areas 1-3 as set forth on Sheet Nos. 95 and 96
6/ Annual Agriculture Infrastructure Charge as set forth on Sheet No. 111
7/ Gas Cost rates for Rate Area 5 (Supplier Commodity Charge) is the applicable rate agreed to by the Customer and its Supplier in the Choice Gas Program. See Sheet Nos. 97-107

NPSC Received 09/01/2026

RATE SCHEDULES AND OTHER CHARGES
RESIDENTIAL SALES SERVICE

AVAILABILITY	Service under this rate schedule is available to Residential Customers located within the municipal boundaries and surrounding rural areas of Rate Areas One, Two, Three, and Five.
RATE	The Customer's monthly bill shall be the sum of the following components: <u>Base Rates</u>: 1. Monthly Charge — $27.95 per meter 2. Delivery Charge — $0.42989 per Therm, First 10 Therms $0.15000 per Therm, Over 10 Therms <u>Other Charges</u>: This rate schedule is subject to the following other charges: 1. Gas Cost Charge a. Residential Customers in Rate Areas One, Two, & Three are subject to the Purchased Gas Cost Adjustment on Sheet No. 95 b. Residential Customers in Rate Area Five are subject to: i. the Gas Supply Cost Adjustment on Sheet Nos. 123 to 125, and ii. the Supplier Commodity Charge agreed to by the Customer and its Supplier in the Choice Gas Program 2. System Safety and Integrity Rider (SSIR) detailed on Sheets Nos. 127 to 131 3. High Efficiency Assistance Tool (HEAT) detailed on Sheet No. 132
MINIMUM BILL	Minimum monthly bill shall be the Basic Monthly Charge.
DUE DATE	Bills will be due twenty (20) days after Company's Mailing Date.
LATE PAYMENT CHARGE	One and a half percent (1.5%) of the balance not paid on or before the due date.
FRANCHISE FEE	A franchise fee will be added to the monthly bill in those communities that impose a franchise fee.
TAXES	Regulatory assessment or other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.
TERMS AND CONDITIONS	The General Terms and Conditions contained in this Tariff shall apply to this rate schedule.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
RESIDENTIAL SALES SERVICE-ANNUAL PRICE OPTION (APO)

AVAILABILITY	Service under this optional rate schedule is only available to any Residential Customer, in **Rate Areas One, Two, and Three**, who has elected this service for a twelve (12)-month period. Availability under this program is limited to a prescribed number of Residential Customers on a first-come, first-served basis. The program will be limited to those Customers receiving verification of their election from Company.
RATE	The Customer's monthly bill shall be the sum of the following components: Base Rates: 1. Monthly Charge — $27.95 per meter 2. Delivery Charge — $0.42989 per Therm, First 10 Therms $0.15000 per Therm, Over 10 Therms Other Charges: This rate schedule is subject to the following other charges: 1. APO Gas Cost Charge on Sheet No. 96 2. System Safety and Integrity Rider (SSIR) detailed on Sheet Nos. 127 to 131 3. High Efficiency Assistance Tool (HEAT) detailed on Sheet No. 132 The Base Rates may change during a program year if approved by the Commission as part of a separate rate application.
MINIMUM BILL	Minimum monthly bill shall be the Basic Monthly Charge.
COST OF NATURAL GAS	The APO PGA, as defined in Sheet No. 96, will be shown as a separate component on the Customer's bill and shall remain fixed for the twelve (12) months beginning November 1 and ending October 31 of the following year. The Gas Cost Reconciliation factor (GCR), on Sheet No. 96, will also be shown as a separate component on the bill.
DUE DATE	Bills will be due twenty (20) days after Company's Mailing Date.
LATE PAYMENT CHARGE	One and a half percent (1.5%) of the balance not paid on or before the due date.
FRANCHISE FEE	A franchise fee will be added to the monthly bill in those communities that impose a franchise fee.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
RESIDENTIAL SALES SERVICE-ANNUAL PRICE OPTION (APO)

TAXES	Regulatory assessment or other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.
CUSTOMER EDUCATION SURCHARGE	A surcharge for Residential Customer education, promotion, and other expenses associated with Company's Annual Price Option Program may be shown as a separate component on the bill. The Customer Education Surcharge shall be computed once annually, based on actual expense incurred, and collected from all Residential Customers in Rate Areas 1, 2, and 3.
TIMING	The program's twelve (12)-month period is from November 1 through October 31. The rate per Therm for the delivered commodity cost of natural gas, including upstream pipeline cost (the PGA) shall be held constant during the twelve (12) months beginning November 1 and ending October 31 of the following year. The PGA shall be determined on or before July 1 of each year. The GCR will be determined on or before October 1 of each year as part of the Annual Gas Cost Reconciliation. Both the PGA and GCR will be effectuated on November 1 of each year.
TERMINATION	The Annual Price Option Program may be cancelled at the sole discretion of the Company subject only to any further abandonment approval required by the Company from the Commission. Any over (under) GCR balance attributed to this program at the time of termination will be added to the General Service GCR for the following year, or will be dissolved through any other mutually accepted mechanism adopted by the Company.
TERMS AND CONDITIONS	The General Terms and Conditions contained in this Tariff shall apply to this rate schedule.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
SMALL COMMERCIAL SALES SERVICE

AVAILABILITY	Service under this rate schedule is available to Commercial Customers located within the municipal boundaries and surrounding rural areas of Rate Areas One, Two, Three, and Five. This rate schedule shall apply to firm natural gas service for Customers whose normal requirements do not exceed five thousand (5,000) Therms annually.
RATE	The Customer's monthly bill shall be the sum of the following components: Base Rates: 1. Monthly Charge — $48.00 per meter 2. Delivery Charge — $0.95940 per Therm, First 20 Therms $0.15000 per Therm, Over 20 Therms Other Charges: This rate schedule is subject to the following other charges: 1. Gas Cost Charge a) Commercial Customers in Rate Areas One, Two, & Three are subject to the Purchased Gas Cost Adjustment on Sheet No. 95 b) Commercial Customers in Rate Area Five are subject to: i) the Gas Supply Cost Adjustment on Sheet Nos. 123 to 125, and ii) the Supplier Commodity Charge agreed to by the Customer and its Supplier in the Choice Gas Program 2. System Safety and Integrity Rider (SSIR) detailed on Sheet Nos. 127 to 131 3. High Efficiency Assistance Tool (HEAT) detailed on Sheet No. 132
MINIMUM BILL	Minimum monthly bill shall be the Basic Monthly Charge.
DUE DATE	Bills will be due twenty (20) days after Company's Mailing Date.
LATE PAYMENT CHARGE	One and a half percent (1.5%) of the balance not paid on or before the due date.
FRANCHISE FEE	A franchise fee will be added to the monthly bill in those communities that impose a franchise fee.
TAXES	Regulatory assessment or other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.
TERMS AND CONDITIONS	The General Terms and Conditions contained in this Tariff shall apply to this rate schedule.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
SMALL COMMERCIAL SALES SERVICE

COMPANY ANNUAL REVIEW	To ensure that each commercial or industrial customer is on the correct Rate Schedule, the Company will review each customer's average annual usage level after each calendar year using a three-calendar year rolling usage history. The Company will re-assign the customer to the appropriate Rate Schedule effective with June billing of that year. For customers without three years of usage history, the review will be done using the best available data.
CUSTOMER REASSIGNMENT REQUESTS	A customer may request at any time that the Company review whether or not the customer is assigned to the appropriate Rate Schedule. However, changes in consumption due to changes in economic conditions or changes in equipment usage are not, in and of themselves, grounds for change to a different Rate Schedule. If a customer can demonstrate that it has installed more efficient gas consuming equipment that would warrant reassignment to a different Rate Schedule, or if the Company has incorrectly estimated a new customer's expected usage or mistakenly assigned the customer to the wrong Rate Schedule (e.g., the Company determines that a customer should be in the Small Commercial Service, but mistakenly places the customer in the Large Commercial Service), the Company will re-evaluate the appropriate Rate Schedule. The Company has thirty days from the date of the customer's review request in which to perform the review and notify the customer of the result. A customer will not be charged for the first Rate Schedule review that the customer requests each calendar year. Subsequent reviews will be performed and billed to the customer based on the Standard Hourly Charge.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
LARGE COMMERCIAL SERVICE

AVAILABILITY	Service under this rate schedule is available to Commercial Customers located within the municipal boundaries and surrounding rural areas of Rate Areas One, Two, Three, and Five. This rate schedule shall apply to firm natural gas service for Customers whose normal requirements exceed five thousand (5,000) Therms annually.
RATE	The Customer's monthly bill shall be the sum of the following components: Base Rates: 1. Monthly Charge — $112.00 per meter 2. Delivery Charge — $0.17803 per Therm, First 500 Therms $0.15000 per Therm, Over 500 Therms Other Charges: This rate schedule is subject to the following other charges: 1. Gas Cost Charge a) Commercial Customers in Rate Areas One, Two, & Three are subject to the Purchased Gas Cost Adjustment on Sheet No. 95 b) Commercial Customers in Rate Area Five are subject to: i) the Gas Supply Cost Adjustment on Sheet Nos. 123 to 125, and ii) the Supplier Commodity Charge agreed to by the Customer and its Supplier in the Choice Gas Program 2. System Safety and Integrity Rider (SSIR) detailed on Sheet Nos. 127 to 131 3. High Efficiency Assistance Tool (HEAT) detailed on Sheet No. 132
MINIMUM BILL	Minimum monthly bill shall be the Basic Monthly Charge.
DUE DATE	Bills will be due twenty (20) days after Company's Mailing Date.
LATE PAYMENT CHARGE	One and a half percent (1.5%) of the balance not paid on or before the due date.
FRANCHISE FEE	A franchise fee will be added to the monthly bill in those communities that impose a franchise fee.
TAXES	Regulatory assessment or other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.
TERMS AND CONDITIONS	The General Terms and Conditions contained in this Tariff shall apply to this rate schedule.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
LARGE COMMERCIAL SERVICE

COMPANY ANNUAL REVIEW	To ensure that each commercial or industrial customer is on the correct Rate Schedule, the Company will review each customer's average annual usage level after each calendar year using a three-calendar year rolling usage history. The Company will re-assign the customer to the appropriate Rate Schedule effective with June billing of that year. For customers without three years of usage history, the review will be done using the best available data.
CUSTOMER REASSIGNMENT REQUESTS	A customer may request at any time that the Company review whether or not the customer is assigned to the appropriate Rate Schedule. However, changes in consumption due to changes in economic conditions or changes in equipment usage are not, in and of themselves, grounds for change to a different Rate Schedule. If a customer can demonstrate that it has installed more efficient gas consuming equipment that would warrant reassignment to a different Rate Schedule, or if the Company has incorrectly estimated a new customer's expected usage or mistakenly assigned the customer to the wrong Rate Schedule (e.g., the Company determines that a customer should be in the Small Commercial Service, but mistakenly places the customer in the Large Commercial Service), the Company will re-evaluate the appropriate Rate Schedule. The Company has thirty days from the date of the customer's review request in which to perform the review and notify the customer of the result. A customer will not be charged for the first Rate Schedule review that the customer requests each calendar year. Subsequent reviews will be performed and billed to the customer based on the Standard Hourly Charge.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
ECONOMIC DEVELOPMENT SALES SERVICE (ED)

AVAILABILITY	This rate schedule is available to any Commercial Customer, **in Rate Areas One, Two, Three**, **and Five** using natural gas as a fuel for business vehicles, and to any new developing residential subdivision, new or expanding Commercial Customer that will increase the use of Company's existing infrastructure and resources and provide strategic community growth or economic development.
APPLICABILITY AND CHARACTER OF SERVICE	This rate is applicable at Company's discretion to Customers using natural gas as their primary energy source for space heating, water heating, processing, or vehicle fuel. In the alternative, to avail its service to Customers in the targeted community, Company may, for documented reasons, adjust the factors in its feasibility study for the subdivision to reflect no less than the incremental costs of adding those Customers.
RATE	The Customer's monthly bill shall be the sum of the following components: The Rates set forth on Sheet No. 82 shall apply, except that the Delivery charge will be as follows: Minimum: Fifty percent (50%) of the current Delivery Charge per Therm on Sheet No. 82 Maximum: The current Delivery Charge per Therm on Sheet No. 82
MINIMUM BILL	Minimum monthly bill shall be the Basic Monthly Charge.
DUE DATE	Bills will be due twenty (20) days after Company's Mailing Date.
LATE PAYMENT CHARGE	One and a half percent (1.5%) of the balance not paid on or before the due date.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
ECONOMIC DEVELOPMENT SALES SERVICE (ED)

FRANCHISE FEE	A franchise fee will be added to the monthly bill in those communities that impose a franchise fee.
TAXES	Regulatory assessment or other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.
EFFECTIVE PERIOD	Customers receiving service under this rate schedule will be increased to fifty percent (50%) of the difference between the Base Rate and the Economic Development Rate at the end of the first year, and the remaining fifty percent (50%) or difference in the current base rate at the end of the second year. At no time should the Economic Development Rate stay in effect longer than two (2) years.
TERMS AND CONDITIONS	The General Terms and Conditions contained in this Tariff shall apply to this rate schedule.
RATE CASE PROCEDURE	Any difference between Company's full service Delivery Charge and the Economic Development Delivery Charge may be imputed as revenue for rate-setting purposes in future rate proceedings such that no portion of any such difference will be collected from Jurisdictional Customers other than Customers to whom the Economic Development Delivery Charge is offered.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
ENERGY OPTIONS PROGRAM TRANSPORTATION SERVICE (EO)

AVAILABILITY

The Energy Options Program is available for the delivery of natural gas owned by the Customer from Company's Town Border Station(s) to a meter location on the Customer's premise. An Energy Options Customer must sign a contract with a CNGP participating in Company's Energy Options Program. An Energy Options Marketer's participation in Company's Energy Options Program is conditioned on the Marketer's compliance with the following requirements:

1. Providing Company with a copy of its approved CNGP certificate from the Commission, and
2. Entering into a "Marketer Agreement" setting forth non-discriminatory operating conditions and related requirements, rights, obligations and agreements, applied by Company without preference to any Marketer or Company affiliate.
3. Adhering to Code of Conduct as defined on Sheet No. 7 and detailed on Sheet No. 122.

Company reserves the unilateral right to alter or amend or revise the requirements under this Energy Options Tariff or its Marketer Agreement, subject to Commission approval.

Availability of local natural gas transportation services under the Energy Options Program is subject to system operational considerations. This Energy Options Program is not available to Residential Customers of Company.

APPLICABILITY AND CHARACTER OF SERVICE

This Rate Schedule shall apply to Small and Large Commercial Customers in **Rate Areas One, Two, and Three** whose natural gas transportation requirements are less than five hundred (500) Therms per day as determined by average daily consumption. Energy Options service is normally not subject to interruption, but will be subject to Emergency curtailment, Sheets 64 to 66.

RATE

The Customer's monthly bill shall be the sum of the following components:

Small Commercial

1. Basic Monthly Charge: $48.00 per meter
2. Delivery Charge (Base Rate): $0.95940 per Therm, First 20 Therms
   $0.15000 per Therm, Over 20 Therms

Large Commercial

1. Basic Monthly Charge: $112.00 per meter
2. Delivery Charge (Base Rate): $0.17803 per Therm, First 500 Therms
   $0.15000 per Therm, Over 500 Therms

Small and Large Commercial

1. L&U: Lost & Unaccounted for gas shall be charged in the same manner that Sales Service Customers are charged.
2. System Safety and Integrity Rider (SSIR) detailed on Sheet Nos. 127 to 131
3. High Efficiency Assistance Tool (HEAT) detailed on Sheet No. 132

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
ENERGY OPTIONS PROGRAM TRANSPORTATION SERVICE (EO)

MINIMUM BILL	Minimum monthly bill shall be the Basic Monthly Charge.
ADJUSTMENT FOR PURCHASED GAS OR OTHER TRANSPORTATION SERVICES	Customer is billed only for the Customer Charge, Transportation Charge, L&U Factor, and Marketer's commodity charge (where applicable); Marketer is billed for all other transportation services and charges.
DUE DATE	Bills will be due twenty (20) days after Company's Mailing Date.
LATE PAYMENT CHARGE	One and a half percent (1.5%) of the balance not paid on or before the due date.
FRANCHISE FEE	A franchise fee will be added to the monthly bill in those communities that impose a franchise fee.
TAXES	Regulatory assessment or other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.
TERMINATION	Customer or Marketer must advise Company sixty (60) days in advance, in writing, when it wishes to terminate services under the Energy Options Program. Subject to Commission approval, the EO rate schedule and program may be terminated by Company.
TERMS AND CONDITIONS	The General Terms and Conditions contained in this Tariff shall apply to this rate schedule.

NPSC Received 12/31/2025

GAS COST RECOVERY MECHANISMS – RATE AREAS 1, 2, 3
PURCHASED GAS ADJUSTMENT (PGA)

PURCHASED COST OF GAS	For purposes of calculating the monthly gas purchase price per Therm (PGA), costs shall include, but are not limited to, upstream pipeline capacity, interstate pipeline transition charges, interstate pipeline or supplier refunds, wholesale commodity cost and pipeline commodity transportation fuel. The monthly PGA factor per Therm shall be shown on the bill as a separate line item.
COMPUTATION	In addition to the base rates in effect for Residential and Commercial service, a charge per Therm shall be added for the monthly average cost of purchased gas for customers in Rate Areas One, Two, and Three. The monthly charge per Therm shall be calculated as follows: $PGA = \frac{G - R}{S}$ Where: PGA = Monthly estimated purchased gas cost factor per Therm. G = The annualized estimated delivered costs, including L&U, for natural gas purchased for resale, based on prices in effect for the current month. R = The annualized amount of any refunds received from any gas suppliers or interstate pipeline. S = Estimated annual firm sales volumes (Therms).
ANNUAL GAS COST RECONCILIATION	Annually, on or before October 1, Company shall compute a "Gas Cost Reconciliation Factor" (GCR). The computation will compare the actual cost of gas purchased (including propane) with actual billed revenue arising from the components of retail rates, which are attributable to the cost of gas purchased. Each such comparison shall be for the year ended the immediately preceding June 30. The computation will specify a reconciliation rate adjustment to become effective November 1. This GCR adjustment will correct for any difference between gas cost incurred on behalf of the traditional sales Customer and gas cost recovered for the reconciliation year ended June 30, and will correct for the previous year's reconciliation adjustment. (continued)

NPSC Received 12/31/2025

GAS COST RECOVERY MECHANISMS – RATE AREAS 1, 2, 3
PURCHASED GAS ADJUSTMENT (PGA)

ANNUAL GAS COST RECONCILIATION (Continued)

$$GCR = \frac{P - BR + D - CB}{S}$$

Where:

P = Actual annual cost of all gas cost components described in Purchased Cost of Gas.

BR = Annual billed revenue for the reconciling period.

S = Estimated annual sales volumes (Therms) for the PGA Customers.

D = Annual bad debt component as allowed in Docket No. NG-004.1.

CB = Annual Retail Service Credit, Sheet 94.

The GCR factor per Therm shall be shown as a separate line item on the Customer's monthly bill.

NPSC Received 12/31/2025

GAS COST RECOVERY MECHANISMS – RATE AREAS 1, 2, 3
PURCHASED GAS ADJUSTMENT (PGA) – ANNUAL PRICE OPTION

ANNUAL PRICE OPTION COST OF GAS

The rate per Therm for the Annual Price Option cost of gas shall remain constant during the twelve (12) month period beginning November 1 and ending October 31 of the following year. The Annual Price Option (APO) shall be calculated on a per Therm basis and shall include, but not limited to, upstream pipeline capacity, interstate pipeline transition charges, interstate pipeline and supplier refunds, estimated wholesale commodity cost, pipeline commodity transportation, and fuel.

The APO shall be shown on the Customer's bill as a separate line item labeled "PGA".

COMPUTATION

In addition to the base rates in effect for Residential and Commercial Service, a charge per Therm shall be added for the monthly usage of natural gas. The APO charge per Therm shall be calculated as follows:

$$APO = \frac{G - R}{S}$$ (Shown as "PGA" on Customer's bill)

Where:

APO = Annual Price Option gas cost factor per Therm.

G = The estimated annualized estimated delivered costs, including L&U for natural gas purchased for resale, based on price projections for the twelve (12) month period.

R = The annualized amount of any refunds received from any gas suppliers or interstate pipeline.

S = Estimated annual firm sales volumes (Therms).

ANNUAL GAS COST RECONCILIATION

Annually, on or before October 1, Company shall compute a "Gas Cost Reconciliation Factor" (GCR). The computation will compare the actual cost of gas purchased (including propane) with actual billed revenue arising from the components of retail rates, which are attributable to the cost of gas purchased. Each such comparison shall be for the year ended the immediately preceding June 30. The computation will specify a reconciliation rate adjustment to become effective November 1. This GCR adjustment will correct for any difference between gas cost incurred on behalf of the APO Customers and gas cost recovered for the reconciliation year ended June 30 and will correct for the previous year's reconciliation adjustment.

(continued)

NPSC Received 12/31/2025

GAS COST RECOVERY MECHANISMS – RATE AREAS 1, 2, 3
PURCHASED GAS ADJUSTMENT (PGA) – ANNUAL PRICE OPTION

ANNUAL GAS COST RECONCILIATION (Continued)

$$GCR = \frac{P - BR + D - CB}{S}$$

Where:

P = Actual annual cost of all gas cost components described in Annual Price Option Cost of Gas purchased on behalf of APO Customers.

BR = Annual billed revenue for the reconciling period described above.

D = Annual bad debt component as allowed in Docket No. NG-004.1.

S = Estimated annual sales volume (Therms) for APO Customers.

CB = Annual Retail Service Credit, Sheet 94.

NPSC Received 12/31/2025

GAS COST RECOVERY MECHANISMS – RATE AREAS 1, 2, 3
PURCHASED GAS ADJUSTMENT (PGA) – OTHER

NON-REGULATED RETAIL SERVICES CREDIT	Black Hills from time to time may offer Daily Balancing Services and/or Monthly Cash-Out Services to Marketers and telemetry-equipped Large Volume End-Users in Nebraska. The Daily Balancing Service is an optional negotiated contract service designed to minimize a Customer's exposure to daily imbalance penalties. The Monthly Cash-Out Service is an optional negotiated contract service designed to minimize a Customer's exposure to monthly cash-out imbalance penalties. Annually, on or before October 1, Company shall file a report with the Commission detailing the gross revenues received from each Customer under contract receiving the Daily Balancing Service and/or Monthly Cash-Out Service, and a detailed list of actually-incurred expenses associated with such services. The report shall be for the year ended the immediately preceding June 30. Any net income received from the contracted services will be evenly shared with Company's Jurisdictional Nebraska Customers and with Company as non-Jurisdictional revenues. Any net loss received from the contracted services may be carried forward by Company and offset against any future income that may occur from providing the services. In no case will any portion of a net loss be charged to Jurisdictional Customers in Nebraska. Fifty percent (50%) of the net income derived from the Non-Regulated Retail Services shall be included as a credit to the Annual Gas Cost Reconciliation through the component Annual Retail Service Credit (CB).
BAD DEBT CURRENTLY IN RATES	The bad debt component "D" is computed annually, and is the difference between the gas purchased component of actual net write-offs and the gas purchased component collected in the PGA, plus or minus any over or under-collection of the previous years' write-offs.
REMAINING GCR BALANCE	Any GCR remaining balances at the end of a twelve (12)-month amortization period shall remain with Customers electing the APO for the ensuing twelve (12)-month period. Similarly, any remaining balance in the GCR attributed to traditional sales Customers shall remain with traditional sales Customers. Pro rata adjustments to the GCR balance will be made to reflect the migration of Customers between the APO Program and Traditional Sales Service.

NPSC Received 12/31/2025

GAS COST RECOVERY MECHANISMS – RATE AREAS 1, 2, 3
PGA FACTORS

As provided in the Gas Cost Adjustment Clause, the following adjustments(s) will be made to the applicable Traditional Sales Service rate schedules:

Monthly GCA Factors Effective November 1, 2026 through November 30, 2026:

	(a)	(b)	(c)	(a) + (b) + (c)
	Gas Cost Component	Gas Cost Reconciliation	Refunds	Total GCA
	($/Therm)	($/Therm)	($/Therm)	($/Therm)
RATE AREA ONE	$0.59007	$0.04126	$(0.00835)	$0.62298
RATE AREA TWO	$0.59007	$0.04126	$(0.00835)	$0.62298
RATE AREA THREE	$0.59007	$0.04126	$(0.00835)	$0.62298

NPSC Received 10/29/2026

GAS COST RECOVERY MECHANISMS – RATE AREAS 1, 2, 3
PGA FACTORS - APO

As provided in the Gas Cost Adjustment Clause, the following adjustments(s) will be made to the applicable Annual Price Option Sales Service rate schedules:

Annual GCA Factors Effective November 1, 2026 through October 31, 2027:

	(a) Gas Cost Component ($/Therm)	(b) Gas Cost Reconciliation ($/Therm)	(c) Refunds ($/Therm)	(a) + (b) + (c) Total GCA ($/Therm)
RATE AREA ONE	$0.68811	$0..03207	$(0.00864)	$0.71154
RATE AREA TWO	$0.68811	$0.03207	$(0.00864)	$0.71154
RATE AREA THREE	$0.68811	$0.03207	$(0.00864)	$0.71154

NPSC Received 10/29/2026

GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

AVAILABILITY	This Rate Schedule is available to all Nebraska jurisdictional residential and commercial Customers served by the Company in **Rate Area Five**. Company retains the right to terminate the availability of this Rate Schedule effective with its June billing cycle upon giving ninety (90) days prior written notice to affected Suppliers and Customers and to the Commission.
APPLICABILITY	Applicable to residential and commercial service.
DESCRIPTION OF SERVICE	The Choice Gas Program provides participating customers the opportunity to select their own gas Suppliers from a pool of qualified competing gas Suppliers. The Customer selects a gas Supplier and notifies the Company of its choice. The Company temporarily releases to such gas Suppliers an amount of firm transportation and no-notice Capacity on the Upstream Pipeline system which will be used by the supplier for the purposes of providing delivery of Customer's gas supply to the Company's system. The Company may retain an amount of firm transportation and no-notice service on the upstream pipeline for backup or emergency use, and recover the cost of such service as provided hereunder. Company agrees to receive from each gas Supplier natural gas for the account of Customer at the Receipt Point(s) and to transport across its system and deliver such volumes of gas, less Retention Quantity, to Customer at the Delivery Point(s).
REQUEST FOR SERVICE	Requests for service shall be made in accordance with the General Terms and Conditions of this Tariff. By requesting service, and by accepting such service once initiated, the Customer agrees to abide by, and shall be obligated to comply with, all of the applicable provisions of this Tariff, including the applicable Schedule of Rates and Other Charges, Rate Schedules, and General Terms and Conditions, as amended from time-to-time, as a condition of service.
CONVERSION TO TRANSPORTATION SERVICE	If a High-Volume customer desires to switch to Transportation Service under the Transportation Service Rate Schedule effective June 1 of the next twelve-month term, the customer must notify the Company on a transportation service request form, and provide its upstream capacity requirements, if any, to the Company by February 15 each year. If the customer is purchasing gas supply under a multi-year gas supply arrangement and desires to switch prior to the fulfillment of the arrangement, the Supplier and customer must mutually agree on the early termination of the multi-year gas supply arrangement. Customers are not allowed to switch to distribution transportation service within the Choice Gas Program Year.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

CHOICE GAS PROGRAM RULES

1. Service under this rate schedule runs in one-year cycles, from the June billing cycle of one year through the May billing cycle of the succeeding year.
2. Customers must choose their Supplier from a pool of qualified Suppliers. Such qualifications are set forth in the Supplier participation agreement executed by the Supplier as a prerequisite to participating as a Supplier under this Rate Schedule. Except for Customers that have subscribed to multi-year supply arrangements as permitted under this rate schedule, Customers may change their Supplier selection once every twelve (12) months to be effective at the beginning of the twelve- month program year commencing with the June bill cycle. If the Company does not receive from any Customer, during a selection period applicable to the Customer, a properly completed selection form or other available Supplier selection medium that reasonably can be interpreted as to the selection made, such Customer will be served as a default customer of their current Supplier during the upcoming twelve-month service period.
3. Company will provide Customer lists to Suppliers containing customer names, mailing addresses, telephone numbers, and usage history, by month, for the preceding calendar year; provided, that Suppliers treat the information as confidential, only use such information for purposes directly related to the Choice Gas Program and are expressly prohibited from selling such lists, or otherwise disclosing information from the Customer list to any other person or business entity for any purpose other than marketing of the Choice Gas Program. Company may require Suppliers to sign an agreement protecting the confidentiality of Customer information disclosed under the Choice Gas Program. Information regarding new Customers during the program year will be provided to all Suppliers within five (5) business days of the Company putting the new Customer information into the Company's computer system and active service begins.
4. Absent force majeure, Interruption or Curtailment circumstances, for purposes of billing and allocation of volumes at the Company's custody transfer points with the Upstream Pipeline, the Daily Balancing section of this Rate Schedule shall apply. Company shall hold firm transportation and no- notice service on the Upstream Pipeline system, which will be temporarily released to and used by the Customer's Supplier for the purpose of providing delivery of Customer's supply to the Company's system.
5. The Supplier Commodity Charge will be remitted by the Company to the Customer's selected gas Supplier

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

BILLING AND RATES

1. The applicable rates for this service are set forth in the Schedule of Rates and Other Charges of this Tariff. Except with respect to rates negotiated under Sheet 45, Negotiated Rates, each applicable unit rate under this Rate Schedule shall be a rate not in excess of the maximum unit rate(s) set forth in the Schedule of Rates applicable to this Rate Schedule. Company shall be permitted to discount rates to Customers and to negotiate rates with Customers as permitted by the State Natural Gas Regulation Act.
2. Monthly Bill. Except as provided above, commencing with the month in which service begins under this Rate Schedule and each month thereafter, Company shall charge and Customer shall pay Company the following charges and fees, as the same may be amended from time-to-time:
   A. Customer Charge. As set forth in the Schedule of Rates and Other Charges applicable to this Rate Schedule. This charge is billed to each customer as a flat fee per month, and does not vary with gas usage.
   B. Distribution Charge. As set forth in the Schedule of Rates and Other Charges applicable to this Rate Schedule under the heading Non-Gas Base Rate Component. This charge equals the distribution charge multiplied by billed usage.
   C. Gas Supply Cost Adjustment Charge (CGS). As set forth in the Schedule of Rates applicable to this Rate Schedule under the heading Total Gas Cost. The Gas Supply Cost Adjustment Charge is equal to the rate calculated under Sheet 123, Gas Supply Cost Adjustment (CGS), multiplied by billed usage.
   D. Supplier Commodity Charge. This charge equals the applicable rate agreed to by the Customer and its Supplier, and communicated to the Company as prescribed in this rate schedule, multiplied by billed usage. The applicable rate may be changed by agreement of the Customer and its Supplier; provided that the change will not become effective until it is communicated to the Company and reflected in the account information for said Customer. This rate includes, but is not limited to, the cost of Natural Gas and Upstream Pipeline services. The rates charged by Suppliers are established in the competitive free market and are not listed in the Schedule of Rates and Other Charges of this Tariff.
   E. Franchise Fee. Franchise fees or charges imposed by any municipality will be charged only to residential and Commercial Customers receiving service under this Rate Schedule in such municipality. The appropriate franchise amount shall be set forth as a separate item on that Customer's bill.
   F. Taxes. Regulatory assessment of other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

BILLING AND RATES (Continued)

G. Other Charges and Fees. In addition to the above charges and fees, any other charges and fees permitted by this Tariff, by Commission order, or by law or regulation may be applied to the Customer's bill, as applicable.

SUPPLIER QUALIFICATIONS

3. Notwithstanding any provision of this section, a Supplier may offer a fixed bill pricing option to Customers under which the Customer is billed a fixed monthly amount by the Company and the Supplier pays the Company for all applicable charges that otherwise would have been billed directly to the Customer under this Section. As a prerequisite to participating in the Choice Gas Program as a qualified Supplier, each Supplier must (a) receive the certification required under the State Natural Gas Regulation Act, and (b) execute, on an annual basis, a Supplier Participation Agreement in the form tendered by the Company. The conditions for Supplier participation are governed by such Supplier Participation Agreement. Company may be a Supplier in the Choice Gas Program and will be treated like all other Suppliers under the Code of Conduct Guidelines set forth on Sheet 122.

SUPPLIER SELECTION

A. All Customers under this Rate Schedule have the option to choose a Gas Supplier from a pool of qualified Suppliers. The list of qualified Suppliers will be provided by the Company. Customer shall pick a gas Supplier from the list and notify the Company of its choice as provided herein.

B. Except as provided in paragraph F below, the term for which the Customer selection applies will be the twelve months commencing with the Customer's first normally scheduled meter read cycle on or after June 1 of each year, excluding those Customers moving on or off the system during a term. Company will provide a selection medium(s) to Customers listing Suppliers from which the Customer may choose. At least two weeks prior to the date by when Customers must make their Supplier selection for the upcoming twelve (12) month period, Suppliers must have price quotes and service information available for Customers. Supplier may choose to post any or all of its prices on the Supplier selection form issued by the Company, which once selected by the customer and returned to the Company, will represent a commitment between the Customer and Supplier for service; or the Supplier can choose

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

SUPPLIER SELECTION (Continued)

to provide prices directly to the Customer and must provide a means for signing up Customers at that price. Customer, with the Supplier's consent, may switch between rate offerings of its current Supplier during the Choice Gas Program year.

C. A Supplier selection medium(s) will be provided to each Customer before each annual selection period applicable to the Customer. If a Customer does not select a Supplier during the selection period, or if the Company receives an improperly completed selection form which reasonably cannot be interpreted as to the selection made, the Customer's gas supply will be provided during the upcoming twelve (12) month service period by the Customer's current Supplier and price option at a default price that will be determined after the selection period has ended; provided that if such Supplier does not participate as a Supplier in the next twelve (12) month program cycle, such Customer will default to the Company as its Supplier. If the Customer chooses to change gas Suppliers to be effective with the June billing cycle of the next twelve (12) month program term, the Customer must notify the Company through an appropriate selection medium returned to the Company, or postmarked, on or before the deadline specified by the Company for the annual selection period. Unless otherwise agreed to by the Customer and the affected Suppliers, in case more than one selection is received from the Customer, the Supplier on the earliest received valid selection will be the Supplier for that Customer.

D. After the completion of Customers' Supplier selections, Suppliers will provide to the Company a list of Customer price options and applicable prices. Suppliers will provide to the Company their default price(s) pursuant to a schedule provided to the Suppliers by the Company. A Supplier may agree during the course of a program year to change the price applicable to one or more of its Customers; provided that the change will not become effective until it is communicated to the Company and reflected in the account information for said Customer(s). Company shall have a reasonable period of time in which to reflect a price change in the account information for a Customer once the change is communicated to the Company. Unless instructed to the contrary by the Supplier, the Company shall bill the Customer the new price on any bill that has begun to be processed after the date that the price change is reflected in the account information for the Customer. Company is entitled to rely upon the pricing information provided to it by Suppliers, and each Supplier must indemnify Company for any costs incurred, or liability arising from, inaccurate pricing information provided to the Company by the Supplier. Company will

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

SUPPLIER SELECTION (Continued)

indemnify a Supplier for any costs incurred, or liability arising from, the Company's failure to bill the price(s) applicable to the Supplier's Customers as communicated to the Company by the Supplier as provided in this section.

E. Changes in Gas Suppliers will not be made effective prior to the end of the twelve-month term except as provided herein.

F. Multi-Year Supply Arrangements. Notwithstanding any other provision of this rate schedule to the contrary, a Supplier may negotiate a multi-year supply arrangement with any Customer taking service under this rate schedule. By offering multi-year supply arrangements, the Supplier represents to the Company that it will continue to act as a Supplier in the Choice Gas Program throughout the term of the supply arrangement, meeting the attendant Supplier eligibility requirements in effect from time-to-time during the term thereof, and agrees that, if it ceases to be a Supplier during the term of a multi-year supply arrangement, the Supplier will reimburse the Company for any costs incurred by the Company in meeting the supply requirements of Customers purchasing Gas from the Supplier during the remainder of the program year in which the default occurs. If a Supplier defaults during the term of a multi-year supply arrangement, Company will provide Gas supply to the Customer during the remainder of the then-current program year, and the Customer will be provided with a selection medium for choosing a new Supplier commencing for the succeeding program year.

TIMING FOR SELECTION PROCESS

The timing for the steps required to implement the selection process will be determined each Choice Gas program year and provided to participating Suppliers. The schedule so established by the Company will be determined so as to permit program years to begin on June 1. The annual selection period is the three calendar weeks specified in the schedule for submission of Supplier selection ballots to the Company. Company will accept and give due consideration to the input of participating Suppliers regarding the timing for the selection process.

MOVING POLICY

If a Customer moves from one premise to another within the Company’s service territory, or if a Customer who immediately prior to such move was not a Customer of the Company moves into a premise within the Company’s service territory, the Customer will continue purchasing Gas commodity from the Supplier last chosen for that premise until the end of the then-current program year, at which time the Customer may select a different Supplier if the

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

MOVING POLICY (Continued)	Customer so chooses. If a Customer constructs a new premise or moves into a premise which was inactive at the time of the immediately preceding Supplier selection period, the Company will provide a selection form listing Suppliers from which the Customer may choose a Supplier. Landlords who are temporarily receiving service for short time periods between occupants will be served by the existing Supplier. Company will provide a selection form to Customers for purposes of setting forth the choices provided under this paragraph. Supplier selection forms will be due back to the Company within two weeks or selection may be made by any of the other available Company authorized selection mediums.
NOMINATIONS	Company may require nominations of the daily volumes to be transported across the Company's system for the account of a Customer under circumstances necessary to preserve the operational integrity of the Company's system. The approved daily nomination is the quantity of Gas stated in decatherms which the Company has approved to be delivered on a particular day for a particular Supplier. Nominations shall be submitted through the Company's Electronic Bulletin Board ("EBB"). . Nominations are subject to approval by the Company based upon system Capacity availability and the preservation of system operational integrity or if such nomination exceeds the specified maximum Daily Contract quantities with the Customer or Supplier.
RELEASE OF UPSTREAM CAPACITY	Company will temporarily release firm transportation and no-notice service held on the Upstream Pipeline to Suppliers for the program Year. Company will notify each Supplier of the levels of firm transportation and no- notice service that will be released by the Company to such Supplier for the purpose of serving the Customers selecting such Supplier, affirmatively or through the defaulting process. Company will allocate such released capacity among all Suppliers, including itself, a pro-rata share of the capacity as available for the primary Delivery Points at which each Supplier's Customers are located. The allocated capacity shall be temporarily released to Supplier for the program Year at rate(s) not to exceed the FERC-approved Upstream Pipeline rate applicable to the path released to the Supplier. To protect service to Customers during the winter season, Suppliers shall not re-release the Upstream Pipeline no- notice service capacity allocated to the Supplier under this Rate Schedule between the months of November and March, inclusive. In addition, without the Company's prior written consent, Suppliers shall not change the primary receipt and delivery points related to the allocated Upstream Pipeline capacity if and when such capacity is re-released.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

DAILY BALANCING

For Company Systems that do not utilize Pre-Determined Allocations:

Volumes delivered by the Upstream Pipeline into the Company's system for a Customer shall be deemed to be equal to the Customer's actual usage plus Retention Quantity. The Retention Quantity will be allocated pro- rata among Suppliers based upon actual end-use metered volumes. Actual daily usage or if not available, daily usage as estimated by the Company, will be provided by the Company to the Upstream Pipeline for purposes of allocating deliveries to the Company's system among the various Suppliers delivering quantities for Customers, including the Company.

For Company Systems that utilize Pre-Determined Allocations:

A. Volumes delivered by the Upstream Pipeline into the Company's system, inclusive of Retention Quantity, for the Customer shall be deemed to be equal to each Supplier's estimated market share. The estimated market share is determined by multiplying the pre-determined allocation (PDA) percentage of the custody measurement point by the total volume at the custody measurement point. The PDA percentages will be provided to the Upstream Pipeline on a monthly basis prior to the start of the flow month and maybe changed prospectively by the Company at any time during the flow month. The volumes delivered out of the Company's system will be equal to the custody measurement point's volumes and be allocated to the Suppliers based on their actual end-use metered market share. If actual usage is not available, Daily usage as estimated by the Company will be used by the Company for purposes of allocating deliveries off of the Company's system.

B. If the difference between the forecasted Supplier market share and the actual Supplier market share varies by 5% or more, a Supplier may request that the Company review the forecasted market share percentages. This forecasted market share review will be conducted by the Company and will consider any Supplier recommendations. The review will be finalized and provided to Suppliers within thirty (30) days of the request.

C. Predetermined Allocation Imbalance Curing Methodology

   i. For purposes of balancing, a negative imbalance occurs when a Supplier's allocated receipts are less than its allocated deliveries and a positive imbalance occurs when a Supplier's allocated receipts are more than its allocated deliveries. Company will provide Suppliers a Balancing statement and a Storage Transfer Request form by the 10th business day for the prior month's

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

DAILY BALANCING (Continued)

imbalances. A Supplier with a negative imbalance shall transfer its imbalance from its Tallgrass Interstate Gas Transmission ("TIGT") storage account to the TIGT storage account of the Supplier(s) with a positive imbalance. The total imbalance volumes that will be transferred will be equal to the total of each Supplier's negative imbalance volume plus applicable TIGT transportation fuel, lost and unaccounted for gas (FL&U). Each Supplier is required to return an executed Storage Transfer Request form by the 12th business day via facsimile to confirm agreement among Suppliers of the transfer of imbalance volumes. Once the storage transfers are confirmed with TIGT, the affected Supplier's imbalances will be adjusted. These volume adjustments will be reflected on the balancing statements generated the second month after the imbalance occurred. An adjustment to each Supplier's monthly commodity payment will be made to allow for the recovery of the cost of the TIGT firm transportation commodity charges applicable to the imbalance volumes transferred in accordance with these procedures. The monthly commodity payment to each Supplier that has a negative imbalance will be reduced by an amount equal to its negative imbalance volume multiplied by the currently approved TIGT firm transportation commodity rate. The monthly commodity payment to each Supplier that has a positive imbalance will be increased by an amount equal to its positive imbalance volume multiplied by the currently approved TIGT firm transportation commodity rate.

ii. In the event a Supplier is unwilling or unable to cure its negative or positive imbalance by transfer of storage volumes as i. of this subsection, that Supplier, with mutual consent of the affected Suppliers, may attempt to cure the imbalance through an alternative method. Each Supplier is required to notify the Company that its imbalance has been partially or fully cured under this option. This notification must be received by the Company via fax or e-mail by the end of the month following the month the imbalance was incurred. After the notices are received, the affected Supplier's imbalances will be adjusted. These volume adjustments will be reflected on the balancing statements generated the second month after the imbalance occurred.

iii. In the event Suppliers do not utilize the procedures set forth in paragraphs i. or ii. of this subsection to cure imbalances, then the Suppliers will be subject to the procedures established in this

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

DAILY BALANCING (Continued)

paragraph for curing the imbalance. If a Supplier is unwilling or unable to cure its full imbalance pursuant to paragraph i. of this subsection by the end of the month following the month the imbalance was incurred, that Supplier will be deemed to be a Non-Performing Supplier. A Supplier that is willing and able to cure its imbalance pursuant to paragraph i. of this subsection by the end of the month following the month the imbalance was incurred will be deemed to be a Performing Supplier. The Performing Supplier's positive imbalance will be cured through a credit adjustment to the Performing Supplier's monthly commodity payment. The credit will be based on the product of the highest of the daily "Gas Daily" CIG (Colorado Interstate Gas Company) Midpoint Price or "Gas Daily" PEPL (Panhandle Eastern Pipe Line Company) Midpoint Price during the period of time starting with the first day of the month that the imbalance was incurred and ending with the 10th business day of the second month following the month the imbalance was incurred multiplied by the imbalance volume plus all applicable TIGT transportation FL&U and Storage Retention Fuel volumes. The cost of the TIGT firm transportation commodity charges applicable to the imbalance volumes will also be credited to the Performing Supplier's monthly commodity payment. The Non-Performing Supplier's offsetting negative imbalance will be cured through a reduction to the Non- Performing Supplier's monthly commodity payment in an amount equal to the credit applied to the Performing Supplier's monthly commodity payment. The Performing Supplier's negative imbalance will be cured through a reduction to the Performing Supplier's monthly commodity payment. The reduction will be based on the product of the lowest of the Gas Daily CIG Midpoint Price or Gas Daily PEPL Midpoint Price during the period of time starting with the first day of the month that the imbalance was incurred and ending with the 10th business day of the second month following the month the imbalance was incurred multiplied by the imbalance volume. The cost of the TIGT firm transportation commodity charges applicable to the imbalance volumes will also be a reduction to the Performing Supplier's monthly commodity payment. The Non-Performing Supplier's offsetting positive imbalance will be cured through a credit to the Non-Performing Supplier's monthly commodity payment in an amount equal to the reduction applied to

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
RESIDENTIAL AND COMMERCIAL CHOICE GAS PROGRAM

DAILY BALANCING (Continued)	the Performing Supplier's monthly commodity payment. All adjustments to the Suppliers' monthly commodity payments will be made during the second month following the month the imbalance was incurred and the volume adjustments will be reflected on the balancing statements generated the second month after the imbalance occurred.
CODE OF CONDUCT	Company and Suppliers are subject to the code of conduct guidelines set forth on Sheets 119-122.
EQUAL TREATMENT	Company will give fair and equitable treatment in its customer and public communications and in its administration of the Choice Gas Program to all Suppliers. Company will inform its Customers that the Suppliers have met specified qualification standards.
APPLICABLE TARIFF PROVISIONS	The applicable provisions of this Tariff, including the Schedule of Rates and Other Charges and the General Terms and Conditions, as revised from time-to-time, are hereby made a part of this Rate Schedule. To the extent that the General Terms and Conditions are inconsistent with the provisions of this Rate Schedule, the provisions of this Rate Schedule shall govern.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – *NON-SEASONAL SERVICE*

AVAILABILITY	This Rate Schedule is available to all Nebraska non-jurisdictional agricultural Customers that are not served under Rate Schedule Agricultural Choice Gas Program – Seasonal Service. Company retains the right to terminate the availability of this Rate Schedule in any year effective with its June billing cycle upon giving ninety (90) days prior written notice to affected Suppliers and Customers and to the Commission. Company may modify the terms of this Rate Schedule upon filing changes with the Commission.
INCORPORATION OF PROVISIONS BY REFERENCE	The provisions on Sheets 97-107 of Rate Schedule CGS are incorporated into this Rate Schedule by reference as if set forth herein. Customers served under this Rate Schedule shall be served in accordance with the principles set forth in the incorporated sections and are bound thereby. Suppliers selling gas to Customers under this Rate Schedule shall have the rights and obligations set forth in such sections and are bound thereby.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

AVAILABILITY	This Rate Schedule is available to all Nebraska non-jurisdictional agricultural Customers in **Rate Area Five** whose principal use of Natural Gas is for irrigation and/or grain drying purposes. Company retains the right to terminate the availability of this rate schedule effective on April 1 of any year upon giving ninety (90) days prior written notice to affected Suppliers and Customers and to the Commission. Company may modify the terms of this Rate Schedule upon filing changes with the Commission.
APPLICABILITY	Applicable to irrigation service and grain drying service. Additionally, any Customer who meets all of the following criteria is eligible for service under this Rate Schedule: 1) Customer demonstrates to Company that the Customer economically can connect directly to an interstate pipeline and thereby bypass Company's facilities; 2) Customer's Natural Gas usage that would be served by such a bypass is not for human needs requirements as that term is defined by Company or by the Commission; and 3) Company's service to Customer is not rendered through facilities used to serve any residential or commercial Customer(s).
DESCRIPTION OF SERVICE	Choice Gas Program service provides participating Customers the opportunity to select their own gas Suppliers from a pool of qualified competing Gas Suppliers. The Customer selects a Gas Supplier and notifies the Company of its choice. Company agrees to receive from Supplier Natural Gas for the account of Customer at the Receipt Point(s) and to transport across its system and deliver such volumes of Gas, less Retention Quantity, to Customer at the Delivery Point(s). The Agricultural Choice Gas Service Program runs in one-year cycles, from the April billing cycle of one year through the March billing cycle of the succeeding year.
REQUEST FOR SERVICE	Requests for service shall be made in accordance with the General Terms and Conditions of this Tariff. By requesting service, and by accepting such service once initiated, the Customer agrees to abide by, and shall be obligated to comply with, all of the applicable provisions of this Tariff, including the applicable Schedule of Rates and Other Charges, this Rate Schedule, and the General Terms and Conditions, as amended from time-to-time, as a condition of service.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

CHOICE GAS PROGRAM RULES

1. Service under this Rate Schedule runs in one year cycles, from the April billing cycle of one year through the March billing cycle of the succeeding year.
2. Customers must choose their supplier from a pool of qualified Suppliers. Such qualifications are set forth in the Supplier participation agreement executed by the Supplier as a prerequisite to participating as a Supplier under this Rate Schedule. Except for Customers purchasing commodity under multi-year supply arrangements, a Customer may change its Supplier selection once every twelve (12) months effective at the beginning of the next twelve-month program year commencing with the April bill cycle. Any such change in Supplier selection can be communicated to the Company at any time prior to the conclusion of the Supplier selection period as set forth on this rate schedule for a program year. If the Company does not receive from any Customer, by the conclusion of the selection period, a properly completed selection form or other available supplier selection medium that reasonably can be interpreted as to the selection made, such Customer will be served as a default customer during the upcoming twelve-month service period.
3. Company will provide customer lists to Suppliers containing customer names, mailing addresses and usage history, by month, for the preceding calendar year; provided, that Suppliers treat the information as confidential, only use such information for purposes directly related to the Choice Gas Program and are expressly prohibited from selling such lists, or otherwise disclosing information from the customer list to any other person or business entity for any purpose other than marketing of the Choice Gas Program. Company may require Suppliers to sign an agreement protecting the confidentiality of customer information disclosed under the Choice Gas Program. Information regarding new Customers during the program year will be provided to all Suppliers within five (5) business days of the Company putting the new customer information into the Company's computer system.
4. Absent force majeure, Interruption or Curtailment circumstances, for purposes of billing and allocation of volumes at the Company's custody transfer points with the Upstream Pipeline, Daily Balancing, of this Rate Schedule shall apply.
5. The Supplier Charge collected from a Supplier's Customers will be forwarded by the Company to the Customer's selected gas Supplier.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

BILLING AND RATES

1. The applicable rates for this service are set forth in the Schedule of Rates and Other Charges of this Tariff. Except with respect to rates negotiated under Sheet No. 45, Negotiated Rates, of the General Terms and Conditions, each applicable unit rate under this Rate Schedule shall be a rate not in excess of the maximum unit rate(s) set forth in the Schedule of Rates applicable to this Rate Schedule. Company shall be permitted to discount rates to Customers and to negotiate rates with Customers as permitted by the State Natural Gas Regulation Act.
2. Monthly Bill. Except as provided, commencing with the Month in which service begins under this Rate Schedule and each Month thereafter, the Company shall charge and the Customer shall pay the Company the following charges and fees, as the same may be amended from time-to-time:
   A. Distribution Charge. As set forth in the Schedule of Rates and Other Charges applicable to this Rate Schedule under the heading Non-Gas Base Rate Component. This charge equals the distribution charge multiplied by billed usage.
   B. Gas Supply Cost Adjustment Charge (CGS). As set forth in the Schedule of Rates applicable to this Rate Schedule under the heading Total Gas Cost. The Gas Supply Cost Adjustment Charge is equal to the rate calculated under Sheet No. 123, Gas Supply Cost Adjustment (CGS), multiplied by billed usage.
   C. Supplier Charge. This charge equals the applicable rate agreed to by the Customer and the Customer's Supplier, and communicated to the Company as prescribed in this rate schedule, multiplied by billed usage. The applicable rate may be changed by agreement of the Customer and its Supplier; provided that the change will not become effective until it is communicated to the Company and reflected in the account information for said Customer. This rate includes, but is not limited to, the cost of natural gas and upstream pipeline services. The rates charged by Suppliers are established in the competitive free market and are not listed in the Schedule of Rates and Other Charges of this Tariff.
   D. Annual Agriculture Infrastructure Repair Charge. A charge for the ongoing maintenance, repairs to agriculture meters and natural gas main lines in Rate Area Five to be assessed one time per calendar year.
   E. Taxes. Regulatory assessment or other taxes, fees, or charges required by a governmental authority will be added to the monthly bill.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

BILLING AND RATES (Continued)	F. Other Charges and Fees. In addition to the above charges, any other charges and fees permitted by this Tariff, by Commission order, or by law or regulation may be applied to the Customer's bill, as applicable.
NOMINATIONS	Company may require nominations of the daily volumes to be transported across the Company's system for the account of a Customer under circumstances necessary to preserve the operational integrity of the Company's system. The approved daily nomination is the quantity of gas stated in therms which the Company has approved to be delivered on a particular day for a particular supplier. Nominations shall be submitted through the Company's interactive website, if available, or otherwise in writing. Nominations are subject to approval by the Company based upon system capacity availability and the preservation of system operational integrity or if such nomination exceeds the specified maximum daily contract quantities with the Customer. A written nomination process shall be provided by the Company.
SUPPLIER QUALIFICATIONS	As a prerequisite to participating in the Choice Gas Program as a qualified Supplier, each Supplier must (a) receive the certification required by the State Natural Gas Regulation Act, and (b) execute, on an annual basis, a supplier participation agreement in the form tendered by the Company. The conditions for supplier participation are governed by such supplier participation agreement. Company may be a Supplier in the Choice Gas Program and will be treated like all other Suppliers under the Code of Conduct Guidelines set forth on Sheet 122.
SUPPLIER SELECTION	All Customers under this Rate Schedule have the option to choose a Gas Supplier from a pool of qualified Suppliers. The list of qualified Suppliers will be provided by the Company. Customer shall pick a gas Supplier from the list and notify the Company of its choice as provided herein. Except as provided in Multi-Year Supply Agreements of this rate schedule, the term for which the customer selection and the supplier selection applies will be each twelve (12) months commencing with the Customer's first normally scheduled meter read date after April 1 of each year, exclusive of those Customers moving on or off the system during a term. Company will provide a selection medium(s) to Customers and any other interested parties, listing Suppliers from which the Customer may choose. Selection forms submitted by Suppliers for the Customer must be

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

SUPPLIER SELECTION (Continued)

accompanied by an agency authorization signed by the Customer. Supplier may choose to post any or all of its prices on the supplier selection form issued by the Company, which, once selected by the Customer and returned to the Company, will represent a commitment between the customer and supplier for service, or the supplier may choose to provide prices directly to the Customer and must provide a method for signing up Customers at that price. After the completion of Customers' supplier selections, Suppliers will provide to the Company a list of customer prices. Except for Customers purchasing commodity under multi-year supply arrangements, a Supplier selection medium(s) will be provided to each Customer annually before each annual selection period. If a Customer has not selected a Supplier by the end of a selection period applicable to the Customer, or if the Company receives an improperly completed selection which reasonably cannot be interpreted as to the selection made, the Customer's gas supply will be provided during the upcoming twelve (12) month service period by the Customer's current Supplier and price option at a default price that will be determined after the selection period has ended; provided that if such Supplier does not participate as a supplier in the next twelve-month program cycle, such Customer will default to the Company as its Supplier. If the Customer chooses to change gas Suppliers to be effective with the April billing cycle of the next twelve-month program term, the Customer must notify the Company through an appropriate selection medium returned to the Company, or postmarked, on or before March 15 of the annual selection period. In case more than one selection is received from the Customer, the Supplier on the earliest received valid selection will be the Supplier for that Customer.

Changes in Gas Suppliers will not be made effective prior to the end of the twelve-month term except as provided herein.

After the completion of Customers' Supplier selections, Suppliers will provide to the Company a list of Customer price options and applicable prices. A Supplier may agree during the course of a program year to change the price applicable to one or more of its Customers; provided that the change will not become effective until it is communicated to the Company and reflected in the account information for said Customer(s). Company shall have a reasonable period of time in which to reflect a price change in the account information for a Customer once the change is communicated to the Company. Unless instructed to the contrary by the Supplier, the Company shall bill the Customer the new price on any bill that has begun to be processed after the date that the price change is reflected in the account information for the Customer.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

SUPPLIER SELECTION (Continued)

Company is entitled to rely upon the pricing information provided to it by Suppliers, and each Supplier must indemnify Company for any costs incurred, or liability arising from, inaccurate pricing information provided to the Company by the Supplier. Company will indemnify a Supplier for any costs incurred, or liability arising from, the Company's failure to bill the price(s) applicable to the Supplier's Customers as communicated to the Company by the Supplier as provided in this section.

Multi-Year Supply Arrangements. Notwithstanding any other provision of this rate schedule to the contrary, a Supplier may negotiate a multi-year supply arrangement with any Customer taking service under this rate schedule. By offering multi-year supply arrangements, the Supplier represents to the Company that it will continue to act as a Supplier in the Choice Gas Program throughout the term of the supply arrangement, meeting the attendant Supplier eligibility requirements in effect from time-to-time during the term thereof, and agrees that, if it ceases to be a Supplier during the term of a multi- year supply arrangement, the Supplier will reimburse the Company for any costs incurred by the Company in meeting the supply requirements of Customers purchasing Gas from the Supplier during the remainder of the program year in which the default occurs. If a Supplier defaults during the term of a multi- year supply arrangement, Company will provide Gas supply to the Customer during the remainder of the then-current program year, and the Customer will be provided with a selection medium for choosing a new Supplier commencing for the succeeding program year. The Customer's election to enter into a multi- year supply arrangement with a Supplier must be memorialized on a form developed for such purpose by the Company, which form must be signed by the Customer and its Supplier and returned promptly to the Company upon execution. Said form must state with specificity (i) the price or pricing option(s) negotiated by the Customer and the Supplier, such that the price in effect from time-to-time for such Customer can be determined by reference to information readily available to the Company and other participating Suppliers, and (ii) the period over which such price or pricing option(s) will be in effect. Said form also must state the term of the multi-year supply arrangement, which arrangement may not provide for automatic extensions or roll-overs beyond the initial term of the arrangement. The Customer and Supplier at any time may negotiate changes to the price or pricing option(s) applicable prospectively to the multi-year supply arrangement; provided that the changes are memorialized on the form supplied by the Company, which form must be signed by the Customer and its Supplier and returned promptly to the Company upon execution.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

MOVING POLICY	If a Customer moves from one premise to another within the Company's service territory, or if a Customer who immediately prior to such move was not a Customer of the Company moves into a premise within the Company's service territory, the Customer will continue purchasing gas commodity from the supplier last chosen for that premise until the end of the then-current program year, at which time the Customer may select a different Supplier if the Customer so chooses. If a Customer constructs a new premise or moves into a premise which was inactive at the time of the immediately preceding supplier selection period, the Company will provide a selection form listing Suppliers from which the Customer may choose a Supplier. Landlords who are temporarily receiving service for short time periods between occupants will be served by the existing Supplier. Company will mail a selection form to Customers for purposes of setting forth the choices provided under this paragraph. Selection forms will be due back to the Company within two weeks.
TIMING FOR SELECTION PROCESS	The timing for the steps required to implement the selection process will be determined each Choice Gas program year and provided to participating Suppliers. The schedule so established by the Company will be determined so as to permit program years to begin on April 1. The annual selection period is the two calendar weeks specified in the schedule for submission of supplier selection ballots to the Company. Company will accept and give due consideration to the input of participating Suppliers regarding the timing for the selection process.
DAILY BALANCING	For Company Systems that do not utilize Pre-Determined Allocations: Volumes delivered by the upstream pipeline into the Company's system for a Customer shall be deemed to be equal to the Customer's actual usage plus retention quantity. The retention quantity will be allocated pro- rata among Suppliers based upon actual end-use metered volumes. Actual daily usage or if not available, daily usage as estimated by the Company, will be provided by the Company to the upstream pipeline for purposes of allocating deliveries to the Company's system among the various Suppliers delivering quantities for Customers, including the Company. For Company Systems that utilize Pre-Determined Allocations: A. Volumes delivered by the upstream pipeline into the Company's system, inclusive of retention quantity, for the Customer shall be deemed to be equal to each Supplier's estimated market share. The estimated market share is determined by multiplying the pre-determined allocation (PDA) percentage of the custody measurement point by the total volume at the

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AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

DAILY BALANCING (Continued)

custody measurement point. The PDA percentages will be provided to the upstream pipeline on a monthly basis prior to the start of the flow month and may be changed prospectively by the Company at any time during the flow month. The volumes delivered out of the Company's system will be equal to the custody measurement point's volumes and be allocated to the Suppliers based on their actual end-use metered market share. If actual usage is not available, daily usage as estimated by the Company will be used by the Company for purposes of allocating deliveries off of the Company's system.

B. If the difference between the forecasted supplier market share and the actual supplier market share varies by 5% or more, a Supplier may request that the Company review the forecasted market share percentages. This forecasted market share review will be conducted by the Company and will consider any Supplier recommendations. The review will be finalized and provided to Suppliers within thirty (30) days of the request.

C. Predetermined Allocation Imbalance Curing Methodology

(1) For purposes of balancing, a negative imbalance occurs when a Supplier's allocated receipts are less than its allocated deliveries, and a positive imbalance occurs when a Supplier's allocated receipts are more than its allocated deliveries. Company will provide Suppliers a balancing statement and a Storage Transfer Request form by the 10th Business Day for the prior month's imbalances. A Supplier with a negative imbalance shall transfer its imbalance from its TIGT storage account to the TIGT storage account of the Supplier(s) with a positive imbalance. The total imbalance volumes that will be transferred will be equal to the total of each Supplier's negative imbalance volume plus applicable TIGT transportation fuel, lost and unaccounted for gas (FL&U). Each Supplier is required to return an executed Storage Transfer Request form by the 12th Business Day via facsimile to confirm agreement among Suppliers of the transfer of imbalance volumes. Once the storage transfers are confirmed with TIGT, the affected Supplier's imbalances will be adjusted. These volume adjustments will be reflected on the balancing statements generated the second month after the imbalance occurred. An adjustment to each Supplier's monthly commodity payment will be made to allow for the recovery of the cost of the TIGT firm transportation commodity charges applicable to the imbalance volumes transferred in accordance with these procedures. The

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

DAILY BALANCING (Continued)

monthly commodity payment to each Supplier that has a negative imbalance will be reduced by an amount equal to its negative imbalance volume multiplied by the currently approved TIGT firm transportation commodity rate. The monthly commodity payment to each Supplier that has a positive imbalance will be increased by an amount equal to its positive imbalance volume multiplied by the currently approved TIGT firm transportation commodity rate.

(2) In the event a Supplier is unwilling or unable to cure its negative or positive imbalance by transfer of storage volumes as stated in paragraph i of this subsection, that Supplier, with mutual consent of the affected Suppliers, may attempt to cure the imbalance through an alternative method. Each Supplier is required to notify the Company that its imbalance has been partially or fully cured under this option. This notification must be received by the Company via fax or e-mail by the end of the month following the month the imbalance was incurred. After the notices are received, the affected Supplier's imbalances will be adjusted. These volume adjustments will be reflected on the balancing statements generated the second month after the imbalance occurred.

(3) In the event Suppliers do not utilize the procedures set forth in paragraphs i or ii of this subsection to cure imbalances, then the Suppliers will be subject to the procedures established in this paragraph for curing the imbalance. If a Supplier is unwilling or unable to cure its full imbalance pursuant to paragraph i of this subsection by the end of the month following the month the imbalance was incurred, that Supplier will be deemed to be a Non-Performing Supplier. A Supplier that is willing and able to cure its imbalance pursuant to paragraph i of this subsection by the end of the month following the month the imbalance was incurred will be deemed to be a Performing Supplier. The Performing Supplier's positive imbalance will be cured through a credit adjustment to the Performing Supplier's monthly commodity payment. The credit will be based on the product of the highest of the daily "Gas Daily" CIG (Colorado Interstate Gas Company) Midpoint Price or "Gas Daily" PEPL (Panhandle Eastern Pipe Line Company) Midpoint Price during the period of time starting with the first day of the month that the imbalance was incurred and ending with the 10th Business Day of the second month following the month the imbalance was incurred multiplied by the imbalance volumes

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AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

DAILY BALANCING (Continued)	plus all applicable TIGT transportation FL&U and Storage Retention Fuel volumes. The cost of the TIGT firm transportation commodity charges applicable to the imbalance volumes will also be credited to the Performing Supplier's monthly commodity payment. The Non-Performing Supplier's offsetting negative imbalance will be cured through a reduction to the Non-Performing Supplier's monthly commodity payment in an amount equal to the credit applied to the Performing Supplier's monthly commodity payment. The Performing Supplier's negative imbalance will be cured through a reduction to the Performing Supplier's monthly commodity payment. The reduction will be based on the product of the lowest of the Gas Daily CIG Midpoint Price or Gas Daily PEPL Midpoint Price during the period of time starting with the first day of the month that the imbalance was incurred and ending with the 10th Business Day of the second month following the month the imbalance was incurred multiplied by the imbalance volume. The cost of the TIGT firm transportation commodity charges applicable to the imbalance volumes will also be a reduction to the Performing Supplier's monthly commodity payment. The Non-Performing Supplier's offsetting positive imbalance will be cured through a credit to the Non-Performing Supplier's monthly commodity payment in an amount equal to the reduction applied to the Performing Supplier's monthly commodity payment. All adjustments to the Suppliers' monthly commodity payments will be made during the second month following the month the imbalance was incurred and the volume adjustments will be reflected on the balancing statements generated the second month after the imbalance occurred.
CODE OF CONDUCT	Company and Suppliers are subject to the code of conduct guidelines set forth on Sheets 119-122.
EQUAL TREATMENT	Company will give fair and equitable treatment in its customer and public communications and in its administration of the Choice Gas Program to all Suppliers. Company will inform its Customers that the Suppliers have met specified qualification standards.
APPLICABLE TARIFF PROVISIONS	The applicable provisions of this Tariff, including the Schedule of Rates and Other Charges and the General Terms and Conditions, as revised from time-to-time, are hereby made a part of this Rate Schedule. To the extent that the General Terms and Conditions are inconsistent with the provisions of this Rate Schedule, the provisions of this Rate Schedule shall govern.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

INCIDENTAL PURCHASE AND SALE	Company may buy and sell gas in connection with the provisions of all services rendered under this Tariff. Company may buy and sell gas to the extent necessary to maintain system pressure, to manage upstream storage, to replenish any upstream storage retained by Company for system operations, to maintain line pack and provide additional line pack for new facilities, to implement any cash-out imbalance procedures, and to perform other functions of Company in connection with services provided. Nothing herein shall impose on Company any obligation to provide a supply function to any Customer, supplier or other party. Company will sell gas at any point on the system on a non-discriminatory basis. The purchasing party will be required to arrange with Company the necessary transportation agreements from the point of sale.
OPERATIONAL FLOW ORDERS	The Company may issue an Operational Flow Order (OFO) requiring delivery of specified volumes of gas. An OFO may be issued for the Company's entire system, for a discrete portion thereof, or for a single Supplier. Suppliers who fail to deliver specified OFO volumes of gas shall be billed an OFO Charge as specified in the applicable Supplier Participation Agreement executed by the Supplier.
CODE OF CONDUCT – AFFILIATE COST ALLOCATIONS AND TRANSACTIONS UNDER CHOICE GAS PROGRAM	This code of conduct sets forth guidelines to govern affiliate cost allocations and transactions under the Choice Gas Program. A. The Company shall maintain separate accounting records for revenues and costs related to its activities as a participating Supplier under the Choice Gas Program. Such costs and revenues shall be treated as "below- the-line" items and excluded for purposes of setting rates for the Company's regulated delivery utility services. B. Any use of shared employees, facilities or services related to the participating Supplier activities of the Company or its affiliates as participating Suppliers under the Choice Gas Program ("Gas Supplier Activities") shall be allocated and accounted for through time keeping separately to prevent customer subsidization of such Gas Supplier Activities when setting the tariff rates for the Company's regulated delivery utility services. C. Any employees responsible for the allocation of upstream pipeline capacity to Suppliers, administration of the PDA agreement with TIGT, administration of the Choice Gas Terms and Conditions or supplier agreements shall not be shared employees related to the activities of the Company or its affiliates as participating Suppliers under the Choice Gas Program. Any employee responsible for regulated services who also

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AGRICULTURAL CHOICE GAS PROGRAM – SEASONAL SERVICE

CODE OF CONDUCT – AFFILIATE COST ALLOCATIONS AND TRANSACTIONS UNDER CHOICE GAS PROGRAM (continued)

allocates time to the Gas Supply function of the activities of the Company or its affiliates as participating Suppliers under the Choice Gas Program shall not set prices associated with the Gas Supply but shall only convey pricing available to potential Customers.

D. The Company shall not operate its utility system, provide utility services (including Choice Gas Program administrative services such as, balloting, billing, call center contacts and shipper services contacts), release upstream pipeline and storage capacity, grant of any discounts, distribution rate reductions or other distribution concessions, or disclose non-public utility or customer information in any manner which would make or grant any unreasonable preference or advantage to its own Gas Supplier Activities over those of other participating Suppliers or subject any of the other participating Suppliers to any unreasonable prejudice or disadvantage.

E. The Company shall not utilize or disclose non-public customer or utility information or provide leads, including preferential use of computer files or call center information received in its role as a provider of regulated delivery services, in any manner which would make or grant any unreasonable preference or advantage to the Company or any other person over the other participating Suppliers or subject any of the other participating Suppliers to any unreasonable prejudice or disadvantage. If a utility customer of the Company requests information about gas Suppliers, the Company shall provide a list of all participating Suppliers and shall not express any preference or recommendation in favor of any participating Supplier, including itself or its affiliates. The Company shall not request authorization from its customers to pass on customer information exclusively to its Gas Supplier Activities.

F. Information regarding new customers will not be used by the Company for purposes of its Gas Supplier Activities, or disclosed to other participating Suppliers, unless and until it is contemporaneously disclosed to all participating Suppliers.

G. The Company and its affiliates shall not represent through words or actions that the cost, quality, or reliability of the regulated delivery utility services provided by the Company to its utility customers shall vary, or be adversely affected in any way under the Choice Gas Program. If a customer requests information about gas Suppliers, the Company shall provide a list of all qualified and participating Suppliers on its system but shall not express any preferential recommendation for a Supplier that is a Company affiliate or for any other Supplier.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
CHOICE GAS PROGRAM – OTHER TERMS

CODE OF CONDUCT – AFFILIATE COST ALLOCATIONS AND TRANSACTIONS UNDER CHOICE GAS PROGRAM (Continued)

H. If a Company Tariff provision or the terms and conditions of its unbundling program allow for discretion in its application, the Company shall apply that provision in a nondiscriminatory manner to all persons, including the Company and its affiliates acting as participating Suppliers and other market participants and their respective customers under the Choice Gas Program. If the Company has no discretion in the application of such a provision, it shall strictly enforce that provision.

I. The Company shall not market or advertise its utility services (including the administration of the Choice Gas Program) jointly with the marketing or advertising of its services as a participating Supplier, including joint sales calls, joint proposals, joint correspondence, joint advertising, joint marketing appearances, or similar activities or events except in instances for selection forms, joint education and bill inserts where the Company as the administrator of the Choice Gas Program and as a participating Supplier appear together.

J. The Company shall clearly inform customers through a disclaimer on a bill insert and on all Choice Gas related advertising that the customers of the Gas Supplier Activities will have no preferential treatment with regard to regulated utility services over the other Suppliers in the Choice Gas Program. The disclaimer shall read "No Customer of any Supplier will receive preferential treatment with regard to utility services regulated by the Nebraska Public Service Commission."

K. The Company will maintain 1) a list of Black Hills Energy entities doing business in the Choice Gas Program area and 2) a list of Company employees who charge time to Gas Supplier Activities.

L. If a participating Supplier has reason to believe that the Company may have failed to adhere to the guidelines set forth in this Code of Conduct, such participating Supplier shall contact the Company and identify with specificity the perceived failure. The Company shall respond to, or meet with, such participating Supplier within 15 workings days of the contact to address the matter. If the matter is not satisfactorily resolved, a complaint may be filed with the Nebraska Public Service Commission.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
CHOICE GAS PROGRAM – OTHER TERMS

CODE OF CONDUCT – SUPPLIER CONDUCT UNDER CONSUMER CHOICE PROGRAMS

This code of conduct sets forth guidelines to govern Supplier conduct under the Consumer Choice Programs.

A. A Supplier shall not represent through words or actions that the quality, or reliability of the gas provided by any other Supplier, or the regulated delivery services provided by the Company to its utility customers shall vary, or be adversely affected in any way under the Choice Gas Program. If a customer requests information about gas suppliers, other Suppliers shall instruct the customer to contact that Supplier, but shall not express any preference for or opposition to any other Supplier.

B. A Supplier shall not misquote or misrepresent the commodity prices of any other Supplier to a customer.

C. A Supplier shall not engage in activities such as slamming or cramming, or otherwise act in a manner detrimental to the Customer in the Supplier selection process.

D. A Supplier shall not market or advertise its commodity services in any manner that is misleading to the customer, or misrepresents the cost of commodity to the customer. A Supplier shall take such actions, especially in the context of multi-year supply arrangements, to ensure that a current or prospective customer and the Company understands the cost of commodity applicable to any pricing options being considered for selection by the customer.

E. A Supplier will not unduly discriminate against similarly situated customers.

F. If a Supplier or the Company has reason to believe that a Supplier may have failed to have complied with the guidelines set forth in this Code of Conduct, such Party shall contact the Company and identify with specificity the perceived failure. The Company shall contact the non-complying Supplier and the non-complying Supplier shall respond to, or meet with, the Company within fifteen (15) working days of the contact to address the matter, however the Company may require an immediate response based on the urgency of matter. If the matter is not satisfactorily resolved, a complaint may be filed by any Party with the Commission.

G. These rules also apply to the Energy Option customers in Rate Areas 1, 2, and 3.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
GAS SUPPLY COST ADJUSTMENT (CHOICE GAS SERVICE)

APPLICABILITY	The rates associated with providing Natural Gas service to Customers served under Rate Schedule Residential and Commercial Choice Gas Program, Rate Schedule Agricultural Choice Gas Program – Seasonal Service, and Rate Schedule Agricultural Choice Gas Program – Non-seasonal Service may be adjusted upward and shall be adjusted downward to reflect changes in the Company's unbundled Gas supply costs in accordance with the following provisions.
DETERMINATION OF GAS SUPPLY COSTS	A. The Gas Supply Cost for the period shall include the cost of backup, emergency, or replacement gas supplies or other services directly attributable to the Company's Nebraska jurisdiction during the period. B. In the event that the Company, at its sole discretion, needs to purchase: i) backup or emergency gas supplies or other services in order to ensure system integrity; or ii) replacement gas supplies or other services due to the failure of qualified supplier(s) to deliver sufficient gas volumes, and the Company does not recover sufficient dollars from the non-performing supplier(s) to fully reimburse it for any costs related to such purchases, then the actual unrecovered cost to the Company for such purchasing, including but not limited to gathering, transporting, storing, treating, and processing of any backup, emergency or replacement gas supply, or any other services, fees and taxes related to such gas, shall be included in the Gas Supply Cost for the period.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
GAS SUPPLY COST ADJUSTMENT (CHOICE GAS SERVICE)

DETERMINATION OF GAS SUPPLY COSTS (Continued)	C. If circumstances arise whereby the Company is required to implement its emergency backup service, the Company will immediately provide notice of such emergency to the Commission. For any costs not recovered from suppliers related to service described in paragraph C of this section, the Company shall request approval from the Commission to be reimbursed through the GSCA mechanism.
PROJECTED GAS SUPPLY COST RATE DETERMINATION	Projected Gas Supply Cost Rate Determination. The Company, at its sole discretion, but at least on an annual basis for any period in which Gas Supply Costs are expected to be incurred, will file an application with the Commission to establish a projected Gas Supply Cost rate to be included in rates. This filing will be made only when costs defined above are projected to be incurred. The projected Gas Supply Cost rate will be determined by dividing projected gas delivery costs by the projected volumes delivered under Rate Schedules Residential and Commercial Choice Gas Program, Agricultural Choice Gas Program – Non-seasonal Service, and Agricultural Choice Gas Program - Seasonal Service, adjusted to reflect the impact of prudent discounting.
ACTUAL GAS SUPPLY COST RATE DETERMINATION	Actual Gas Supply Cost Determination. Actual unit gas supply costs for the period will be determined by dividing the actual Gas Supply Costs for the period by actual volumes delivered under Rate Schedules Residential and Commercial Choice Gas Program, Agricultural Choice Gas Program – Non-seasonal Service, and Agricultural Choice Gas Program - Seasonal Service, adjusted to reflect the impact of prudent discounting.
GAS SUPPLY COST ADJUSTMENT AND ACCRUAL	A. The GSCA for each month will be determined by multiplying the difference between the actual unit Gas Supply Cost and the projected unit Gas Supply Cost by the jurisdictional Choice Gas Service volume as determined from actual billings to Jurisdictional Customers served under a Choice Gas Service rate schedule. B. The monthly difference between actual costs and revenues calculated in accordance with the preceding paragraph shall be recorded in Account 191 - Unrecovered Purchased Gas Costs of the Uniform System of Accounts. A positive amount (defined as actual gas delivery cost exceeding projected gas delivery cost) represents an under-recovery of costs and will be debited to Account 191. A negative amount (defined as projected delivery cost exceeding actual gas delivery cost) represents an over-recovery of costs and will be credited to Account 191.

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GAS COST RECOVERY MECHANISMS – RATE AREA 5
GAS SUPPLY COST ADJUSTMENT (CHOICE GAS SERVICE)

GAS SUPPLY COST ADJUSTMENT AND ACCRUAL (Continued)	C. If the Company's projected gas supply costs during the remaining months of the projection period change significantly from the filed projected gas delivery cost, the Company may file an interim GSCA application before its next scheduled GSCA application, to revise its projected gas supply costs, provided that the Company's rate change equates to at least 0.05% of the gas cost supply rate for the period
SURCHARGE DETERMINATION	A. Monthly interest will be calculated on any over- or under- recovered gas supply amounts at a rate equal to the then current rate of interest on pipeline refunds established by the Federal Energy Regulatory Commission. B. Annually, the Company will calculate a surcharge (positive or negative) to amortize the accumulated over- or under-collected gas delivery costs by dividing the balance in Account 191 at the end of the accumulation period by projected jurisdictional Choice Gas Service volumes for the next twelve months. Total gas delivery cost rates will be determined by adding this unit surcharge to the projected gas delivery cost rate.
TIMING OF FILING AND DETERMINATION OF ACCUMULATION PERIOD	If Gas Supply Costs are incurred, the Company may file, at least annually, to adjust its rates to be effective each June 1; provided the Company may make out of period filings as it deems necessary. The accumulation period of future gas delivery costs incurred shall be the twelve- month period ending each March 31.
DISCOUNTING	If and when the Company discounts its service in order to maintain or increase system load, the Account No. 191 Charge, and the HEAT Charge shall be discounted, in that order, prior to discounting of any other components of the base rates. In providing discounts, the Company shall not grant any undue preference or unjust discounts. Company is entitled to reflect the effect of prudent discounting in calculations of the Account No. 191 Charge.

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RATE SCHEDULES AND OTHER CHARGES

RESERVED FOR FUTURE USE

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OTHER RECOVERY MECHANISMS
SYSTEM SAFETY AND INTEGRITY RIDER (SSIR)

APPLICABILITY	All Jurisdictional Residential, Commercial, and Commercial – EO customers are subject to this SSIR designed to collect Eligible System Safety and Integrity Costs, as defined herein. The System Safety and Integrity Rider Charge shall be subject to annual changes to be effective on January 1 of each year. The System Safety and Integrity Rider Charge to be applied to each Rate Schedule is set forth on the Rate Schedules and Other Charges Schedule of Rates, Sheet No. 78.
ANNUAL APPLICATION AND ANNUAL SURVEILLANCE FILINGS	A. Each proposed revision in the System Safety and Integrity Rider Charge shall be accomplished by filing an application on or around August 1 of each year to take effect on the following January 1 (the "Annual Application"). The Annual Application shall contain the following items: i. Pertinent information and supporting data related to Eligible System Safety and Integrity Costs, including, at a minimum, Project description and scope, Project costs and projected in-service dates for the Projects budgeted to be completed in the upcoming calendar year. Should circumstances arise which prohibit the Company's planned spending on a Project, the Company may transfer funds to another Project previously approved, within the same category or in a different category. A list of alternate SSIR Projects will be included in the Annual Application. Such transfer of funds will be communicated to the Public Advocate and Commission for review via the annual surveillance filing. ii. Details of the Project costs incurred during the previous calendar year including an explanation of how the Project costs were managed and any deviations between budgeted and actual costs, actual or projected in-service dates, and the expected schedule for completion of the previous calendar year's projects. iii. The calculation of the SSIR True-Up Amount, if any. iv. The calculation of the Deferred SSIR Balance, if any. B. The Public Advocate shall conduct an examination of the Annual Application. The Public Advocate shall cause an examination to be made of the Annual Application to confirm that the under lying actual and projected Eligible System Safety and Integrity Costs ("SSIR revenue requirement") are in accordance with this SSIR Tariff and to confirm proper calculation of the SSIR True-Up Amount and the Deferred SSIR Balance. The Commission shall require a report regarding such examination to be prepared and filed by the Public Advocate with the Commission in accordance with the procedural schedule established after the Annual Application is filed. No other revenue requirement or rate making issue shall be examined in consideration of the Annual Application unless the consideration of such affects the determination of the validity of the System Safety and Integrity Rider Charge. (continued)

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RATE SCHEDULES AND OTHER CHARGES
SYSTEM SAFETY AND INTEGRITY RIDER (SSIR)

ANNUAL APPLICATION AND ANNUAL SURVEILLANCE FILINGS (Continued)

C. The Commission shall hold a hearing on the Annual Application at which the Public Advocate shall present his or her report and shall act as trial staff before the Commission. The Commission shall issue an order to become effective not later than January 1 of the year following the filing of the Annual Application. If the Commission finds that the Annual Application complies with the requirements of this SSIR Tariff, the Commission shall enter an order authorizing the Company to collect the proposed System Safety and Integrity Rider Charge, including any SSIR True-Up Amount and any Deferred SSIR Balance, effective on January 1 of the following year.

D. The Company shall make an annual surveillance filing within ninety days of the end of each calendar year. Such filings shall include calculations of the rate base separated into regular and SSIR components, the realized rates of return on the rate base components, along with supporting calculations. Additionally, the filing shall include an update regarding the status of the previous calendar year's SSIR Project costs, actual or projected in-service dates, and, if any remain uncompleted at the time of submittal of the annual surveillance filing, the expected schedule for completion.

DEFINITIONS

A. "Deferred SSIR Balance" shall be equal to the balance, positive or negative, of SSIR revenues at the end of a particular calendar year less the Eligible System Safety and Integrity Costs as projected by the Company for that particular calendar year, plus monthly interest calculated on that balance at a rate equal to the then current rate of interest on pipeline refunds established by the Federal Energy Regulatory Commission.

B. "Eligible System Safety and Integrity Costs" shall mean (1) a return, at a percentage equal to the Company's currently authorized weighted average cost of capital grossed up for taxes, on the projected increase in the jurisdictional component of the month ending net plant in-service balances associated with the Projects for the particular calendar year in which the System Safety and Integrity Rider Charge shall be in effect, exclusive of all plant in-service included in the determination of the revenue requirements approved in the Company's last general rate case; (2) the plant-related ownership costs associated with such incremental plant investment, including depreciation, accumulated deferred income taxes, and all taxes including income taxes and property taxes; and (3) the projected jurisdictional component of the operation and maintenance expenses related to the Projects for the particular calendar year in which the System Safety and Integrity Rider Charge shall be in effect. The return and income taxes and plant related costs associated with

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RATE SCHEDULES AND OTHER CHARGES
SYSTEM SAFETY AND INTEGRITY RIDER (SSIR)

DEFINITIONS (Continued)

improvements or upgrades to facilities, made at the discretion of the Company to extend service or for future growth that is not specifically required by a statute or regulation, shall be excluded from Eligible System Safety and Integrity Costs.

C. System Safety and Integrity Projects" ("Projects") shall mean one or more of the following:

i. Projects to comply with Code of Federal Regulations Title 49 (Transportation), Part 192 (Transportation of Natural and Other Gas by Pipeline: Minimum Federal Safety Standards), Subpart O (Gas Transmission Pipeline Integrity Management), including Projects in accordance with the Company's transmission integrity management program ("TIMP") and Projects in accordance with State enforcement of Subpart O and the Company's TIMP;

ii. Projects to comply with Code of Federal Regulations Title 49 (Transportation), Part 192 (Transportation of Natural and Other Gas by Pipeline: Minimum Federal Safety Standards), Subpart P (Gas Distribution Pipeline Integrity Management), including Projects in accordance with the Company's distribution integrity management program ("DIMP") and Projects in accordance with State enforcement of Subpart P and the Company's DIMP;

iii. Projects to comply with final rules and regulations of the U.S. Department of Transportation's Pipeline and Hazardous Materials Safety Administration ("PHMSA") that become effective on or after the filing date of the Application requesting approval of this SSIR; and

iv. Facility relocation projects with a per-Project total cost of $20,000 or more, exclusive of all costs that have been, are being, or will be reimbursed otherwise, that are required due to construction or improvement of a highway, road, street, public way or other public work by or on behalf of the United States, the State of Nebraska, a political subdivision of the State of Nebraska or another entity having the power of eminent domain.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
SYSTEM SAFETY AND INTEGRITY RIDER (SSIR)

DEFINITIONS (Continued)

v. Generally, Projects eligible for recovery under the SSIR Tariff include:

i. Replacement of Bare Steel Distribution Mains
ii. Replacement of High-Risk Transmission Pipelines
iii. Replacement of Service Lines
iv. Installation of Barricades to Protect At-Risk Meter, Regulator, and Valve settings
v. Cathodic Protection and Corrosion Prevention
vi. Town Border Station Upgrades or Replacements
vii. Top of Ground, Shallow (less than three feet cover and posing risk) and Exposed Pipe
viii. At-Risk Meter Relocations and Inside Meter Relocations with Replacement of Meter as part of a capital activity
ix. Obsolete Infrastructure (e.g., PVC Pipe posing risk or the removal of which provides ancillary benefits supported by risk model analysis and results)
x. Required Facility Relocations
xi. Data Infrastructure Improvement Program

The Company shall use three distinct risk models corresponding to the TIMP, DIMP and the At-Risk Meter Relocation ("ARMR") Program. All three models shall use objective and external factors and provide scores that correlate to proactive analysis of system risk.

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RATE SCHEDULES AND OTHER CHARGES
SYSTEM SAFETY AND INTEGRITY RIDER (SSIR)

DEFINITIONS (Continued)

In addition to the risk models, the Company shall consider other criteria, such as the availability of internal and external crews; project management constraints; local economic development plans; customer inconvenience and impact; other specific regulatory requirements; threat assessment; corrosion control analysis; pipeline vintage; pipeline material; pipeline design and class location; pipeline configuration and segmentation; pipeline system constraints; pipeline replacement history; population density; pipeline maintenance and internal inspection history; pipeline piggability; existence and reliability of pipeline asset and testing records; pipeline leakage and other incident history; subject matter expert knowledge; Project timeframe; weather and climate constraints on the construction season; permitting constraints; probability of pipeline testing failures and dewatering constraints; service outage management; and pipeline source of supply and availability of alternate gas supply.

As part of the analysis, the Company shall identify and describe the proposed SSIR Projects that are for high-risk gas infrastructure by providing its risk assessment for each such SSIR Project including, if applicable, the probability of failure, the consequences of failure for the SSIR Project and how the Company prioritized the SSIR Project for which it seeks recovery.

D. "SSIR True-Up Amount" shall be equal to the difference, positive or negative, between the Eligible System Safety and Integrity Costs as projected for a particular calendar year and the actual Eligible System Safety and Integrity Costs incurred by the Company for that particular calendar year, plus monthly interest calculated on that difference at a rate equal to the then current rate of interest on pipeline refunds established by the Federal Energy Regulatory Commission.

SSIR ADJUSTMENT CALCULATION

A. The System Safety and Integrity Rider Charge shall be equal to the Eligible System Safety and Integrity Costs, plus or minus the SSIR True-Up Amount, plus or minus the Deferred SSIR Balance, multiplied by the customer class allocation basis authorized by the Commission to determine the class cost of service in the Company's most recent general rate case, divided by the applicable number of bills for the particular customer class, as follows:

(continued)

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RATE SCHEDULES AND OTHER CHARGES
SYSTEM SAFETY AND INTEGRITY RIDER (SSIR)

SSIR ADJUSTMENT CALCULATION (continued)

System Safety and Integrity Rider Charge = ((A ± B ± C) * D) / E
Where:

A = Eligible System Safety and Integrity Costs
B = SSIR True-Up Amount
C = Deferred SSIR Balance
D = Customer class allocation basis authorized by the Commission to determine the class cost of service in the Company's most recent general rate case
E = Applicable number of bills for the particular customer class

B. The calculated rate shall be a separate line item applicable to the Company's Jurisdictional Residential, Commercial, and Commercial – EO customers.

SSIR ADJUSTMENT WITH CHANGES IN BASE RATES

Whenever the Company implements changes in base rates as a result of a final Commission order in a general rate case setting new rates based on approved revenue requirements, the Company shall simultaneously adjust the SSIR to remove all costs that have been included in base rates.

The Company shall not make effective any revision to the System Safety and Integrity Rider Charge that includes the addition of new SSIR Projects not previously recovered through the SSIR Charge if the Company has not had a general rate proceeding decided or dismissed by issuance of a Commission order within sixty months immediately preceding the date upon which the revision to the System Safety and Integrity Rider Charge otherwise would take effect. The Company shall continue to make annual revisions to the SSIR Charge to reflect appropriate true- ups and adjustments to the calculations, consistent with the other provisions contained in the System Safety and Integrity Rider Tariff, for each year that the Company is allowed to collect the SSIR Charge.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
CUSTOMER RETENTION INCENTIVE PROGRAM CHARGE

DESCRIPTION	The customer retention incentive program, called High Efficiency Assistance Tool (HEAT), enables the Company to offer 1) an incentive to Jurisdictional Residential and Commercial Service Customers to assist with the costs associated with the purchase and installation of a new, natural gas burning space-heating or water heating appliances and 2) an incentive to residential multi-unit builders to assist with the cost of installation of natural gas piping from the meter to the natural gas appliances(s) as well as required venting for each natural gas appliance.
HEAT CHARGE	HEAT Charge. A flat monthly HEAT Charge shall be added to the monthly Customer Charge for all jurisdictional Residential and Commercial Service Customers on the effective date of the HEAT Charge. The HEAT Charge applies to all jurisdictional Residential and Commercial Service Customers in Rate Area 1, 2, 3, and 5.
DETERMINATION OF HEAT PROGRAM COSTS	Determination of HEAT program costs. A. Annual Report. On or before November 1, the Company will submit a report to the Commission detailing HEAT activity and expenses for the 12-month period ending August 31. The resulting HEAT Charge, as determined below, will be assessed to Customers January 1 through December 31. This process will be repeated each year. B. HEAT program expenses which are eligible for inclusion in the determination of the HEAT Charge include the actual incentive amounts paid, and third-party administrative costs associated with rebate processing. Total HEAT Program Incentives and third-party administrative costs shall not exceed $1,000,000 annually, with the incentives to residential multi-unit builders not to exceed half of the total annual amount. HEAT Program Incentives will be provided on a first come, first served basis. C. The report filed by November 1 will include the eligible expenses associated with HEAT as well as the allocation of those expenses as described below. Additionally, the report will state the proposed HEAT Charge to be effective January 1 of the upcoming year. D. The Company shall reconcile on an annual basis the eligible program expenses related to HEAT program activity with the revenues collected through the HEAT Charge.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
CUSTOMER RETENTION INCENTIVE PROGRAM CHARGE

DETERMINATION OF HEAT CHARGE

Determination of HEAT Charge.

A. The Residential and Commercial HEAT Charges will be determined by dividing the number of forecasted annual Residential and Commercial Service bills into the total of HEAT program costs.

B. The HEAT Charges will be added to the monthly Customer Charge component of the Customer's bill.

RESIDENTIAL MULTI-UNIT INCENTIVES

The residential multi-unit incentive is intended to defray the builder's costs to install natural gas piping from the meter to the natural gas appliances(s), and required venting for each natural gas appliance.

The HEAT Program's Residential Multi-Unit Incentive are subject to the following:

A. All projects must be preapproved by Company with a signed Company Agreement with the developer prior to the project commencement. Projects may span multiple years, with initial Company approval applicable throughout the project term.
B. All Qualified Natural Gas Appliances must be verified, installed, and in service, with appropriate documentation provided to Company, prior to incentive payment. Approval multiple year projects will receive incentives for the appropriate installations in each program year.
C. Incentives are not retroactive.
D. Incentives are provided per unit and Qualifying Natural Gas Appliance:
    a. Per Unit
        i. Incentives may be provided to assist with the cost of installation of natural gas piping from the meter to the natural gas appliances(s) as well as required venting for each natural gas appliance.
        ii. Each unit must, at a minimum, contain an installed natural gas furnace.
        iii. Each unit must be individually metered.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
CUSTOMER RETENTION INCENTIVE PROGRAM CHARGE

RESIDENTIAL MULTI-UNIT INCENTIVES (continued)	b. Qualified Natural Gas Appliances i. Water Heater ii. Range or Cook Top iii. Fireplace iv. Gas Dryer v. Outdoor Appliances and Heating Systems E. The Company's liability provision contained in this Tariff apply to all projects, and Company makes no warranties or guarantees, either express or implied as to the quality, fitness, or purpose of the installation, operation, or use of the services and equipment provided through this HEAT program.
DISCOUNTING	If and when the Company discounts service charges or rates in order to maintain or increase system load, the Account 191 Charge and the HEAT Charge shall be discounted, in that order, prior to the discounting of any other components of the base rates.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES

RESERVED FOR FUTURE USE

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
CHARGES FOR MISCELLANEOUS SERVICES

The following Other Charges are applicable to Customers located in all Rate Areas

CONNECTION CHARGE	A connection charge shall be charged by the Company for the connection of service: <u>Fixed Service Charges</u> • During normal working hours: 8:00 a.m. to 4:00 p.m. Central Time Monday through Friday, except for Company holidays • Outside of normal working hours:	$55.00 $155.00
RECONNECTION CHARGE	In the event of service being disconnected for non-payment or any other reason stated within this Tariff, a Reconnection Charge by the Company for reconnection of service: <u>Fixed Service Charges</u> • During normal working hours: 8:00 a.m. to 4:00 p.m. Central Time Monday through Friday, except for Company holidays • Outside of normal working hours:	$55.00 $155.00
NON-SUFFICIENT FUNDS CHARGE	The Company may require a returned check charge from the Customer for Customer checks returned for non-sufficient funds.	$25.00
RESIDENTIAL DEPOSITS	Company may require a deposit or an increased deposit from a Customer in the amount equal to one-sixth (1/6) of the estimated annual bill.	1/6 of estimated annual bill
LATE PAYMENT CHARGE	One and a half percent (1.5%) of the balance not paid on or before the due date.	1.5% of the balance not paid on or before due date

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RATE SCHEDULES AND OTHER CHARGES
CHARGES FOR MISCELLANEOUS SERVICES

METER TEST CHARGE	Upon Customer's request to have a meter tested, Company may charge time and materials based on Company's determination of meter test history and billing inquiries.	$55.00
FACILITIES ABANDONMENT, DISCONNECTION, RELOCATION, REMOVAL, REPAIR, OR RETIREMENT OF FACILITIES/MISC SERVICE WORK	As set forth on Sheet No. 36, Abandonment, Disconnection, Relocation, Removal, Repair, or Retirement of Facilities, the Company may assess a charge to the Customer when (a) work identified on Sheet No. 36 is performed at the Customer's request, (b) when the Customer causes the need for the work performed, (c) when actions undertaken by Customer require Company to take action necessary to comply with applicable legal requirements, or (d) when actions undertaken by Customer require Company to mitigate potential or existing safety hazards to property or personnel.	All costs including labor and materials
SEASONAL DISCONNECTIONS	Seasonal disconnection charges shall not be permitted. The Company will charge a turn-on charge (reconnection charge) equal to those charged to any other customer receiving service.	Not permitted; Reconnection Charge will be assessed
DIVERSION FEES	As set forth on Sheet 53, in addition to other statutory remedies or penalties that may be available, the Company will bill the Customer for Company labor and material costs for the damaged Company property. Labor: 1. Field Representative service charge $75.00 2. Field Representative service charge (If meter repaired, removed or replaced) $125/hour 3. Customer Service/Billing Associate service charge $125/hour	

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
CHARGES FOR MISCELLANEOUS SERVICES

SUPPLIER FEE Applicable to Choice Gas Program Suppliers in Rate Area 5

Administration 1/	$1.094
Bad Debt 2/	$0.098
Total Supplier Fee 3/	$1.192

1/ This is a fixed fee, per month, per customer billed for each supplier in the Residential and Commercial Choice Gas Program.

2/ The Bad Debt cost portion of the Supplier Fee shall be determined by dividing the total Residential and Commercial Choice Gas Program supplier commodity bad debt write-offs debited to Account No. 144, Accumulated Provision for Uncollectible Accounts during the prior calendar year, by the number of customers billed. The change in this portion of the fee shall be filed with the Commission for their approval by February 15 of each year.

3/ This fee is charged to each Residential and Commercial Choice Gas Program participating supplier each month based on the number of customers billed for that supplier.

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RATE SCHEDULES AND OTHER CHARGES
CHARGES FOR MISCELLANEOUS SERVICES

RESERVED FOR FUTURE USE

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
VOLUNTARY RENEWABLE NATURAL GAS (RNG) AND CARBON OFFSET PROGRAM

DESCRIPTION	This voluntary program ("Program") is available to all Residential and Commercial customers in good standing with the Company who actively opt-in to the Program. The Program offers customers the option to offset their emissions associated with natural gas usage. This Program is effective until terminated by the Company or at the end of the pilot period, December 31, 2026, unless an extension of the Program is approved by the Commission. Customers choosing to participate in the Program will continue to purchase their natural gas commodity and transportation subject to rates, based on the respective customer class, as listed on Schedule of Rates Sheet No. 78, Gas Cost rates for Rate Areas 1-3 as set forth on Sheet Nos. 95 and 96, Gas Supply Cost Adjustment as set forth on Sheet No. 123, Gas Cost rates for Rate Area 5 (Supplier Commodity Charge) is the applicable rate agreed to by the Customer and its Supplier in the Choice Gas Program set forth on Sheet Nos. 97 to 107.
RATE	Upon enrollment, customer selects a set number of blocks to offset natural gas usage emissions. Each block represents 20.5 therms of offset to natural gas usage emissions. There is no limit to the amount of blocks a customer may select and customers may adjust the number of blocks at any time. Changes to enrolled blocks will become effective with the next billing cycle and do not require reenrollment procedures. Per 20.5 Therm Block: $5.00 per month
CONDITIONS OF SERVICE	The Company may limit customer participation in the Program to balance demand with available environmental attributes created or obtained by the Company. Company shall forecast and plan to create or obtain environmental attributes to meet projected quantities purchased under this Program.
MINIMUM TERMS AND CONDITIONS	The minimum term available to customers is one complete billing month, extending month-to-month thereafter until terminated by the customer or termination of the Program, whichever occurs first. Customers are able to terminate their participation and/or adjust the number of blocks at any time effective with their next billing cycle.
COST RECOVERY	Revenues received from voluntary participant fees will be used to fund the cost of the Program including, but not limited to, the purchase of environmental attributes, ongoing administration, marketing and overhead costs.

NPSC Received 12/31/2025

RATE SCHEDULES AND OTHER CHARGES
WEATHER NORMALIZATION ADJUSTMENT RIDER PILOT PROGRAM

AVAILABILITY

All Jurisdictional customers are subject to this WNA Rider designed to refund excess revenue or collect deficient revenue that occur as a result of deviations from normal weather. The WNA Rider shall be subject to annual changes to be effective on October 1 of each year. The WNA Rider rate to be applied to each Rate Schedule is forth on the Rate Schedules and Other Charges Schedule of Rates, Sheet No. 78.

TIMELINE

A. The WNA Calculation Period shall consist of the twelve-month period ending July 31.

B. The WNA Collection Period shall consist of the twelve-month period ending September 30. Therefore, the Annualized WNA Rider will appear over the WNA Collection Period starting with monthly bills rendered after October 1.

The Company shall file a report and revised Tariff Sheet No. 78 with the Commission by September 1 of each year showing the calculation of the WNA Rider for the WNA Calculation Period.

CALCULATION

The WNA Rider rate shall be calculated by the following formulas:

All terms and calculations are applicable to specific weather stations listed below. Formula (1) and Formula (2) are calculated on an annual basis.

Formula (1):

$$WNAF_f = \frac{\left[\sum_{12}\left((nHDD_m - aHDD_m)xHSF_i + (nPHDD_m - aPHDD_m)xPHSF_i\right)xCC_{mi}\right]x\, r_i}{aSalesTot} + ADJ$$

Formula (2):

$$ADJ = \frac{(PreviousCalculatedADJ - ActualRevenueADJ}{aSalesTot}$$

(continued on next page)

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RATE SCHEDULES AND OTHER CHARGES
WEATHER NORMALIZATION ADJUSTMENT RIDER PILOT PROGRAM

CALCULATION (continued)

Where:

WNAF	=	Annualized WNA Rider, calculated in accordance with Formula (1)
$nHDD_m$	=	Normal heating degree days (HDDs) for month m, determined according to provisions approved in Application No. NG-124
$aHDD_m$	=	Actual HDDs for month m, determined according to provisions approved in Application No. NG-124
HSF_i	=	Heat sensitive factor for current month, applicable to service schedule i, as approved in Company's most recent rate proceeding
$nPHDD_m$	=	Normal HDDs for month prior to month m, determined according to provisions approved in Application No. NG-124
$aPHDD_m$	=	Actual HDDs for month prior to month m, determined according to provisions approved in Application No. NG-124
$PHSF_i$	=	Heat sensitive factor for prior month, applicable to service schedule i, as approved in Application No. NG-124
CCm_i	=	Customer count for month m, applicable to service schedule i
r_i	=	Applicable margin rate for service schedule i
aSalesTot	=	The sum of actual monthly sales over the current WNA Calculation Period applicable to service schedule i

The *Previous Calculated Revenue ADJ* is the total revenue excess/deficiency for the prior WNA Calculation Period.

The *Actual Revenue ADJ* is the total revenue actually collected/refunded during the prior WNA Collection Period.

The WNA Account Balance may be periodically reviewed by the Company and by the Commission. The WNA Rider may be revised by the Commission if it appears at any time on review that the WNA Account Balance at the end of the WNA Collection Period will be substantial.

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RATE SCHEDULES AND OTHER CHARGES
WEATHER NORMALIZATION ADJUSTMENT RIDER PILOT PROGRAM

WEATHER STATIONS	Data from the following weather stations shall be utilized: 1. Aurora 2. Broken Bow 3. Chadron 4. Grand Island 5. Imperial 6. Lincoln 7. McCook 8. Norfolk 9. North Platte 10. Omaha 11. Scottsbluff 12. Sidney 13. Valentine
PILOT PROGRAM	The two year pilot program approved in Application No. NG-124 will have the following timeline: Year 1: Calculation Period will be August 1, 2025 through July 31, 2026. Collection Period will be October 1, 2026 through September 30, 2027. The WNA Rider report with calculations and WNA Rider rate for Year 1 will be filed September 1, 2026, with the rate effective October 1, 2026 through September 30, 2027. Year 2: Calculation Period will be August 1, 2026 through July 31, 2027. Collection Period will be October 1, 2027 through September 30, 2028. The WNA Rider report with calculations and WNA Rider rate for Year 2 will be filed September 1, 2027, with the rate effective October 1, 2027 through September 30, 2028. At the end of the Year 2 Collection Period, a final true-up factor will be filed. The Company shall prepare and submit a mid-year informational filing by the end of February each year of the Pilot program.
AUDIT AND REVIEW	The Public Advocate reserves the right to conduct an audit of the accuracy of the WNA at the end of the Pilot and file its findings with the Commission.

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RATE SCHEDULES AND OTHER CHARGES
CHARGES FOR MISCELLANEOUS SERVICES

RESERVED FOR FUTURE USE

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