

APPENDIX F

REGULATORY ASSET AMORTIZATION

APPLICABILITY:

Pursuant to Indiana Utility Regulatory Commission Order in Cause No. 43600, issued, April 1, 2009, the Company was authorized to create a regulatory asset for the purpose of accumulating energy efficiency rebate costs. Pursuant to Indiana Utility Regulatory Commission Order in Cause No. 43624, issued March 10, 2010, the Company was authorized to recover the amortized cost of energy efficiency rebates previously authorized in Cause No. 43600 through this appendix. Appendix F is applicable to Gas Rate Nos. D20 and D40.

RATES AND CHARGES:

The appendix shall be applied to each Therm of metered gas usage each Month. The current charges are set forth below:

\$0.0005 per Therm