

APPENDIX G EXCESS DEFERRED FEDERAL INCOME TAX (EDIT) RIDER

APPLICABILITY

The Excess Deferred Federal Income Tax ("EDIT") Rider shall be applicable to all customers served under the following Rate Schedules:

- Small Firm Volume Sales Service – Rate No. S11, S41, and S91 Firm Medium Volume Sales Service – Rate No. S12, S42, and S92
- Firm Grain Drying Sales Service – Rate No. S14, S44, and S94
- Large Volume Transportation Service – Rate No. T15, T45, and T95
- Medium Volume Transportation Service – Rate No. T16, T46, and T96
- Public Schools Transportation Service – Rate No. T18, T48, and T98

DESCRIPTION

On December 27, 2018, the Indiana Utility Regulatory Commission ("Commission") issued an Order in Cause No. 45032 S-12, which directs Ohio Valley Gas Corporation and its wholly-owned subsidiary, Ohio Valley Gas, Inc. (collectively "OVG") to implement a refund tracker utilizing the amortization period and annual amounts set forth in the Settlement Agreement approved by the Commission in this subdocket, subject to annual true-up, to return the excess accumulated deferred income taxes ("EADIT") amount of \$4,012,142 across 34.25 years.

The EDIT Rider adjustment will vary each year and will be implemented through a separate adjustment to OVG's volumetric rates for utility service ("EDIT Tracker") based on customer allocations and rate design approved in OVG's most recent base rate case. The baseline trackers will be further adjusted by February 15 of each year after 2019 to true up the amounts returned in the previous year in comparison to the target amount on which the EDIT Tracker for that previous year was based.

APPROVED BY
CONFERENCE MINUTES
30-Day Filing No. 50827

May 14, 2025

INDIANA UTILITY REGULATORY COMMISSION

Effective: (Effective Date)

APPENDIX G
EXCESS DEFERRED FEDERAL INCOME TAX (EDIT)
RIDER

EXCESS DEFERRED FEDERAL INCOME TAX RIDER RATE

The applicable EDIT Rider Rate shall be applied to each therm of metered gas usage each month.

<u>Rate Schedule</u>	<u>EDIT Rider Rate</u>
Rate 1	(\$0.00284)
Rate 2/6	(\$0.00109)
Rate 4	(\$0.00142)
Rate 5	(\$0.00023)
Rate 8	(\$0.00184)

All Rates are in \$/Them

Issued Pursuant to
Cause No. 45032 - S12

Effective
May 1, 2026

Indiana Utility Regulatory Commission
Energy Division