

Citizens Gas & Coke Utility
2020 North Meridian Street
Indianapolis, Indiana 46202

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RIDER C

CUSTOMER BENEFIT DISTRIBUTION

The Delivery Charges specified in Gas Rate Nos. D1, D2, D3, D4, D5, D7 and D9 shall be adjusted from time to time in accordance with the Final Order of the Indiana Utility Regulatory Commission in Cause No. 41605 to reflect funds made available from the non-regulated activities of the Utility.

APPLICABLE RATE: \$ (0.0021) per Therm

Current base rates effective pursuant to
I.U.R.C. Order in Cause No. 43463

Effective: January 1, 2009