ALL PRICING ZONES
TAX ADJUSTMENT CLAUSE
RIDER TAX

Tax Adjustment Clause: Rates to which this Rider is attached may be increased and shown as a separate item on the Customer's bill, to cover a charge equal to any new federal, state, municipal or other governmental subdivision tax imposed after the effective date of this rate schedule upon the natural gas service provided by the Company hereunder, within the district or area designated by the body imposing the tax. Any such increase shall continue in effect only for the duration of such tax period.

Government Facilities Relocation Rider:
Where public property conversion that is required by a governmental unit will be charged to the governmental unit or the Company's customers within the governmental unit under the provisions of Rider GFR.

Franchise Requirements:

Boone:
A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Boone, authorized June 11, 1992.

Huxley:
A franchise fee of 3.09 percent shall be applied to all billings for gas service furnished within the city of Huxley, authorized November 9, 2004.

Vinton:
A franchise fee of 1.03 percent shall be applied to all billings for gas service furnished within the city of Vinton, authorized April 22, 2004.

Wellsburg:
A franchise fee of 3.06 percent shall be applied to all billings for gas service furnished within the city of Wellsburg, authorized May 2, 2005.

Cherokee:
A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Cherokee, authorized July 1, 2014. I C

Knoxville:
A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Knoxville, authorized October 1, 2012.

Norway:
A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Norway, authorized January 1, 2013.

Rembrandt:
A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Rembrandt, authorized April 1, 2013.

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Muscatine:
A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Muscatine, authorized July 1, 2012.

Oelwein:
A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Oelwein, authorized July 1, 2010.

Sioux Rapids:
A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Sioux Rapids, authorized July 1, 2010.

Armstrong:
A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Armstrong, authorized July 1, 2014. I C

Iowa Falls:
A franchise fee of 1.5 percent shall be applied to all billings for gas service furnished within the city of Iowa Falls, authorized November 1, 2011.

New Providence:
A franchise fee of 1.5 percent shall be applied to all billings for gas service furnished within the city of New Providence, authorized January 1, 2012.

Whitten:
A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Whitten, authorized January 1, 2012.

Central City:
A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Central City, authorized April 1, 2012.

Eldora:
A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Eldora, authorized April 1, 2012.

Hubbard:
A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Hubbard, authorized July 1, 2012.

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Chariton:
A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Chariton, authorized October 1, 2013.

Storm Lake:
A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Storm Lake, authorized October 1, 2013.

Albert City:
A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Albert City, authorized October 1, 2013.

Marengo:
A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Marengo, authorized October 1, 2013.

Centerville: N
A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city N
of Centerville, authorized July 1, 2014. N

Cincinnati: N
A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city N
of Cincinnati, authorized July 1, 2014. N