Filed with the IOWA UTILITIES BOARD ORIGINAL TARIFF NO. 1

THIRTEENTH REVISED SHEET NO. 66 CANCELLING TWELFTH REVISED SHEET NO. 66

ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

<u>Tax Adjustment Clause:</u> 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 percent shall be applied to all billings for gas service furnished within the city of Huxley, authorized July 1, 2017.

Vinton:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of R Vinton, authorized January 1, 2018.

Wellsburg:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Wellsburg, authorized January 1, 2018.

Cherokee:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Cherokee, authorized July 1, 2016.

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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Filed with the IOWA UTILITIES BOARD ORIGINAL TARIFF NO. 1

SIXTEENTH REVISED SHEET NO. 67 CANCELLING FIFTEENTH REVISED SHEET NO. 67

ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

Muscatine:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Muscatine, authorized February 1, 2022.

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.

lowa Falls:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Iowa Falls, authorized October 1, 2022.

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 5 percent shall be applied to all billings for gas service furnished within the city of Eldora, authorized July 1, 2022.

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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Filed with the IOWA UTILITIES BOARD ORIGINAL TARIFF NO. 1

EIGHTH REVISED SHEET NO. 67.1 CANCELLING SEVENTH REVISED SHEET NO. 67.1

ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

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 5 percent shall be applied to all billings for gas service furnished within the city of Storm Lake, authorized July 1, 2017.

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 4 percent shall be applied to all billings for gas service furnished within the city of Marengo, authorized August 1, 2023.

Centerville:

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

Cincinnati:

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

Grinnell:

A franchise fee of 4 percent shall be applied to all billings for gas service furnished within the city of Grinnell, authorized January 1, 2016.

Center Point:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Center Point, authorized August 1, 2019.

Boone:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Boone, authorized January 1, 2015.

Garwin:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Garwin, authorized January 1, 2015.

Filed with the IOWA UTILITIES BOARD **ORIGINAL TARIFF NO. 1**

EIGHTH REVISED SHEET NO. 67.2 CANCELLING SEVENTH REVISED SHEET NO. 67.2

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ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

Sibley:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Sibley, authorized July 1, 2017.

Marathon:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Marathon, authorized July 1, 2017.

Parnell:

A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Parnell, authorized October 1, 2015.

Sigourney:

A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Sigourney, authorized July 1, 2017.

Victor:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Victor, authorized October 1, 2015.

Melbourne:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Melbourne, authorized April 1, 2016.

Steamboat Rock:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Steamboat Rock, authorized April 1, 2016.

Ledvard:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Ledyard, authorized April 1, 2019.

Eldon:

A franchise fee of 4 percent shall be applied to all billings for gas service furnished within the city of Eldon, authorized October 1, 2018.

Hazleton:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Hazleton, authorized July 1, 2016.

Maxwell:

A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Maxwell, authorized July 1, 2016.

Filed with the IOWA UTILITIES BOARD ORIGINAL TARIFF NO. 1

SIXTH REVISED SHEET NO. 67.3 CANCELLING FIFTH REVISED SHEET NO. 67.3

ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

Keystone:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Keystone, authorized August 1, 2016.

Lakota:

A franchise fee of 4 percent shall be applied to all billings for gas service furnished within the city of Lakota, authorized July 1, 2020.

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Swea City:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Swea City, authorized July 1, 2018.

What Cheer:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of What Cheer, authorized August 1, 2016.

Collins:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Collins, authorized October 1, 2016.

Fruitland:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Fruitland, authorized October 1, 2016.

Libertyville:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Libertyville, authorized October 1, 2016.

Brandon:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Brandon, authorized January 1, 2017.

Stacyville:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Stacyville, authorized January 1, 2017.

Walker:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Walker, authorized January 1, 2017.

Williamson:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Williamson, authorized April 1, 2017.

Filed with the IOWA UTILITIES BOARD ORIGINAL TARIFF NO. 1

NINTH REVISED SHEET NO. 67.4 CANCELING EIGHTH REVISED SHEET NO. 67.4

ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

Malcom:

A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Malcom, authorized July 1, 2017.

Mount Vernon:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Mount Vernon, authorized October 1, 2019.

Osceola:

A franchise fee of 2 percent shall be applied to all billings for gas service furnished within the city of Osceola, authorized October 1, 2019.

Moravia:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Moravia, authorized April 1, 2018.

Toledo:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Toledo, authorized September 1, 2018.

Williamsburg:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Williamsburg, authorized January 1, 2019.

Camanche:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Camanche, authorized July 1, 2019.

Alburnett:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Alburnett, authorized October 1, 2019.

Tama:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Tama, authorized October 1, 2019.

Coggon:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Coggon, authorized November 1, 2019.

Low Moor:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Low Moor, authorized April 1, 2020.

Filed with the IOWA UTILITIES BOARD ORIGINAL TARIFF NO. 1

EIGHTH REVISED SHEET NO. 67.5 CANCELING SEVENTH REVISED SHEET NO. 67.5

ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

Clinton:

A franchise fee of 4 percent shall be applied to all billings for gas service furnished within the city of Clinton, authorized July 1, 2020.

New Virginia:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of New Virginia, authorized January 1, 2021.

Creston:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Creston, authorized July 1, 2021.

Ryan:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Ryan, authorized July 1, 2021.

Fairfield:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Fairfield, authorized July 1, 2024.

Belle Plaine:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Belle Plaine, authorized June 1, 2023.

Gilbert:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city of Gilbert, authorized June 1, 2023.

Slater:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Slater, authorized June 1, 2023.

Corydon:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of Corydon, authorized July 1, 2023.

Atlantic:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Atlantic, authorized October 1, 2023.

Lorimor:

A franchise fee of 5 percent shall be applied to all billings for gas service furnished within the city of Lorimor, authorized March 1, 2024.

Filed with the IOWA UTILITIES COMMISSION ORIGINAL TARIFF NO. 1

SECOND REVISED SHEET NO. 67.6 CANCELING FIRST REVISED SHEET NO. 67.6

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ALL PRICING ZONES TAX ADJUSTMENT CLAUSE RIDER TAX

West Burlington:

A franchise fee of 3 percent shall be applied to all billings for gas service furnished within the city Of West Burlington, authorized August 1, 2024

Clear Lake:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city Of Clear Lake, authorized February 1, 2025

West Branch:

A franchise fee of 1 percent shall be applied to all billings for gas service furnished within the city of N West Branch, authorized June 1, 2025.