

Residential

A Residential class is defined as natural gas service supplied for residential purposes (cooking, clothes drying, water heating, space heating, and air cooling) by individual meter in a single family dwelling or building, in an individual apartment, or to not more than four apartments served by a single meter (one customer) in a multiple family dwelling, or portion thereof.

The Residential class is a single class of service.

Rate Schedule		Lower Limit	Upper Limit
Rg-1	Residential Service Class	0	No Limit
Gf-1	Rely A Bill	0	No Limit

Commercial/Industrial

A Commercial/Industrial class is defined as natural gas service supplied to customers primarily engaged in wholesale or retail trade, industrial processes, agriculture, forestry, transportation, communication, sanitary services, finance, insurance, and any other non-residential type service.

The Commercial/Industrial class is divided into seven (7) classes of service based on the weather normalized annual therm usage as described below. The customers of these Commercial/Industrial classes will be subject to an Annual Rate Audit as defined on Schedule X-490, Glossary.

Rate Schedule	Lower Limit	Upper Limit
Fg-1, or Tf-1: Commercial/Industrial Class 1	0	< 4,000
Fg-2, or Tf-2: Commercial/Industrial Class 2	≥ 4,000	< 40,000
Fg-3, or Tf-3: Commercial/Industrial Class 3	≥ 40,000	< 100,000
Fg-4, or Tf-4: Commercial/Industrial Class 4	≥ 100,000	< 500,000
Fg-5, or Tf-5: Commercial/Industrial Class 5	≥ 500,000	< 1,000,000
Fg-6, or Tf-6: Commercial/Industrial Class 6	≥ 1,000,000	< 8,000,000
Fg-7 or Tf-7: Commercial/Industrial Class 7	≥ 8,000,000	and Over

- Any customer whose annual usage falls below its applicable annual usage level will be transferred to the appropriate firm or interruptible class of service and rate schedule for which the customer is eligible and is one which the customer selects.
- Any customer whose annual usage increases above its applicable annual usage level will be transferred to the appropriate firm or interruptible class of service and rate schedule for which the customer is eligible and is one which the customer selects.
- Customer's in rate classes 6 and 7 shall pay a demand charge that will be based on their actual maximum daily therm usage over the last twelve months.

Where a daily demand charge is assessed, the Company, at its sole discretion, may issue a Demand Quantity Forgiveness Waiver.

- For new customers or customers with a projected load increase of at least 1,000,000 therms per year, the waiver may be requested for an extended period, to be described as accurately as possible by the customer, to cover more complex testing of the new natural gas burning equipment.
 - Such a waiver request must be made to the Company in writing or electronically. The request must be in the Company's possession at least 7 calendar days prior to the day(s) of the waiver. The waiver request must include the customer's estimated normal expected daily demand after the new equipment/facility is in use. Where the load for the new equipment/new facility will be metered with other load, the normal expected daily demand quantity shall be agreed to by the company and the customer prior to the acceptance by the Company of a demand waiver request.

Commercial/Industrial (Continued)

- Notification to the requesting customer of acceptance or denial shall be issued to the customer in writing or electronically within 3 calendar (and a minimum of one business day) days. Reasons for denial may include, but not be limited to, adverse impacts to other customers.
 - The customer shall be subject to all constraints, curtailments, interruptions or other limitations of service as well as all corresponding penalties, charges or surcharges which occur during periods of a demand quantity waiver.
 - Since the load during the demand waiver period may exceed the normally expected maximum daily demand, the Company may call a curtailment, during the waiver period, limiting the customer's natural gas usage to the normal maximum daily demand or a higher demand limit established at the sole discretion of the Company. This normal maximum daily demand quantity must be agreed to by the Company and the customer as part of the demand waiver request/approval process. All corresponding penalties, charges or surcharges shall apply during these curtailments.
 - The daily demand charge during the demand quantity forgiveness waiver period shall be the applicable demand rate multiplied by the normal maximum daily demand quantity agreed to by the Company and the customer. The demand quantity waiver period shall be included in the twelve month rolling period used to determine billable demand charges.
 - Such extended demand waivers will be terminated by the Company when the new equipment/facility is available for its intended use, e.g., a power plant being designated as "in commercial operation" or the new equipment is ready to produce its intended output.
- For all other customers that have been billed daily demand charges for at least the last 12 months the demand quantity forgiveness waiver may be for a period not exceeding 10 consecutive gas days over the course of the gas year (beginning on November 1) that would otherwise be used to determine the maximum daily demand quantity.
 - Such a waiver request, which is due to infrequent, unusual and short duration load increases, shall apply to gas days and must be made to the Company in writing or electronically. Such a request must be in the Company's possession at least 7 calendar days prior to the day(s) of the waiver.
 - Notification to the requesting customer of acceptance or denial shall be issued to the customer in writing or electronically within 3 calendar (and a minimum of one business day) days. Reasons for denial may include, but not be limited to, adverse impacts to other customers.
 - The customer shall be subject to all constraints, curtailments, interruptions or other limitations of service as well as all corresponding penalties, charges or surcharges which occur during periods of a demand quantity waiver.
 - Daily demand charges shall continue to be billed during the demand quantity waiver period. The demand quantity waiver period shall be included in the twelve month rolling period and the demand quantity during the waiver period shall be the daily demand quantity being billed at the beginning of the demand quantity forgiveness waiver period.
 - The company will report to the Public Service Commission of Wisconsin all granted waivers by the end of the calendar month following the month that included the waiver period.

Commercial/Industrial: Agricultural Seasonal Use Sales Service

Agricultural Seasonal Use Sales Service class is defined as natural gas service to customers that would otherwise qualify for the Commercial/Industrial Service as found on Schedule X-440 for service supplied to agricultural use customers only for the purpose of crop drying.

Agricultural Seasonal Use Sales Service customers must consume at least seventy percent (70%) of their annual therm usage during the period of September 1st through December 31st. The company will recognize the impact of cycle meter reading when performing the 70% test.

The Agricultural Seasonal Use Sales Service class is based on the annual therm usage as described below. The customers of this Agricultural Seasonal Use Sales Service will be subject to an Agricultural Seasonal Use Service Rate Audit as defined on Schedule X-490, Glossary.

Rate Schedule	Lower Limit	Upper Limit
Ag-1 Agricultural Seasonal Use Sales Service Class 1	0	< 4,000
Ag-2 Agricultural Seasonal Use Sales Service Class 2	≥ 4,000	< 40,000
Ag-3 Agricultural Seasonal Use Sales Service Class 3	≥ 40,000	< 100,000
Ag-4 Agricultural Seasonal Use Sales Service Class 4	≥ 100,000	< 500,000
Ag-5 Agricultural Seasonal Use Sales Service Class 5	≥ 500,000	and Over

- Any customer whose annual consumption falls below its applicable annual usage level will be transferred to an appropriate class of service and rate schedule.
- Any customer whose annual usage increases above its applicable annual usage level will be transferred to an appropriate class of service and rate schedule.
- For definition of Agricultural Seasonal Use Service Annual Rate Audit see Schedule X-490.

Commercial/Industrial: Interruptible Sales Service

These Interruptible classes are defined as natural gas service supplied to customers that would otherwise qualify for the Commercial/Industrial Class 4 Commercial/Industrial Class 4, Commercial/Industrial Class 5, Commercial/Industrial Class 6 and Commercial/Industrial Class 7. These customers are primarily engaged in wholesale or retail trade, industrial processes, agriculture, forestry, transportation, communication, sanitary services, finance, insurance, and any other non-residential type service.

The Interruptible Sales class is divided into five (5) classes of service based the customer's election to be fully interruptible based on the weather normalized annual therm usage as described below. The customers of this Interruptible Sales Service will be subject to an Annual Rate Audit as defined on Schedule X-490, Glossary.

Rate Schedule	Lower Limit	Upper Limit
Ig-3: Commercial/Industrial Class 3	\geq 50,000	$<$ 100,000
Ig-4: Commercial/Industrial Class 4	\geq 100,000	$<$ 500,000
Ig-5: Commercial/Industrial Class 5	\geq 500,000	$<$ 1,000,000
Ig-6: Commercial/Industrial Class 6	\geq 1,000,000	$<$ 8,000,000
Ig-7: Commercial/Industrial Class 7	\geq 8,000,000	and Over

- Rate Schedule Ig-3 is closed to all customers except for former I-5 class customers who are grandfathered because they have demonstrated that they have functional working alternate fuel capability.
- A customer whose usage falls below the appropriate annual usage level will be transferred to an appropriate class of service and rate schedule.
- The classes of service (Commercial/Industrial Classes 4, 5, 6 and 7) and Interruptible rate schedules (service offering for Interruptible Sales Service with Firm Distribution Capacity) are available to customers who maintain an annual usage of at least 100,000 therms, adjusted for weather normalization and service interruptions, and are able to interrupt or curtail service on one hour's notice. The customer shall be responsible for keeping the company informed of accurate and current customer contact information, e.g., personnel names and their availability, phone numbers, and pager numbers. If the company attempts to contact the customer and determines, at its sole discretion, that customer contact information is inaccurate such that the company is unable to notify the customer, the customer shall continue to be subject to all interruption or curtailment rules and penalties.
- When interrupted or curtailed, the customer will be expected to discontinue all use of natural gas except for the incidental use amount of gas as contractually agreed to by the company and the customer.
- Except for the Ig-3 rate class, Customers of this service shall not be required to maintain backup.
- Customer's in rate classes Ig-6 and Ig-7 shall pay a demand charge that will be based on their actual maximum daily therm usage over the last twelve months.

Where a daily demand charge is assessed, the Company, at its sole discretion, may issue a Demand Quantity Forgiveness Waiver.

- For new customers or customers with a projected load increase of at least 1,000,000 therms per year, the waiver may be requested for an extended period, to be described as accurately as possible by the customer, to cover more complex testing of the new natural gas burning equipment.
 - Such a waiver request must be made to the Company in writing or electronically. The request must be in the Company's possession at least 7 calendar days prior to the day(s) of the waiver. The waiver request must include the customer's estimated normal expected daily demand after the new

Commercial/Industrial: Interruptible Sales Service (Continued)

- equipment/facility is in use. Where the load for the new equipment/new facility will be metered with other load, the normal expected daily demand quantity shall be agreed to by the company and the customer prior to the acceptance by the Company of a demand waiver request.
- Notification to the requesting customer of acceptance or denial shall be issued to the customer in writing or electronically within 3 calendar (and a minimum of one business day) days. Reasons for denial may include, but not be limited to, adverse impacts to other customers.
 - The customer shall be subject to all constraints, curtailments, interruptions or other limitations of service as well as all corresponding penalties, charges or surcharges which occur during periods of a demand quantity waiver.
 - Since the load during the demand waiver period may exceed the normally expected maximum daily demand, the Company may call a curtailment, during the waiver period, limiting the customer's natural gas usage to the normal maximum daily demand or a higher demand limit established at the sole discretion of the Company. This normal maximum daily demand quantity must be agreed to by the Company and the customer as part of the demand waiver request/approval process. All corresponding penalties, charges or surcharges shall apply during these curtailments.
 - The daily demand charge during the demand quantity forgiveness waiver period shall be the applicable demand rate multiplied by the normal maximum daily demand quantity agreed to by the Company and the customer. The demand quantity waiver period shall be included in the twelve month rolling period used to determine billable demand charges.
 - Such extended demand waivers will be terminated by the Company when the new equipment/facility is available for its intended use, e.g., a power plant being designated as "in commercial operation" or the new equipment is ready to produce its intended output.
- For all other customers that have been billed daily demand charges for at least the last 12 months the demand quantity forgiveness waiver may be for a period not exceeding 10 consecutive gas days over the course of the gas year (beginning on November 1) that would otherwise be used to determine the maximum daily demand quantity.
 - Such a waiver request, which is due to infrequent, unusual and short duration load increases, shall apply to gas days and must be made to the Company in writing or electronically. Such a request must be in the Company's possession at least 7 calendar days prior to the day(s) of the waiver.
 - Notification to the requesting customer of acceptance or denial shall be issued to the customer in writing or electronically within 3 calendar (and a minimum of one business day) days. Reasons for denial may include, but not be limited to, adverse impacts to other customers.
 - The customer shall be subject to all constraints, curtailments, interruptions or other limitations of service as well as all corresponding penalties, charges or surcharges which occur during periods of a demand quantity waiver.
 - Daily demand charges shall continue to be billed during the demand quantity waiver period. The demand quantity waiver period shall be included in the twelve month rolling period and the demand quantity during the waiver period shall be the daily demand quantity being billed at the beginning of the demand quantity forgiveness waiver period.
 - The company will report to the Public Service Commission of Wisconsin all granted waivers by the end of the calendar month following the month that included the waiver period.

The next tariff sheet is Sheet No.184.00.

Natural Gas Vehicle Service(s)

Natural Gas Services are provided by the company to encourage and expand the use of natural gas vehicles in the company's service territories.

In recognition of the social benefits of natural gas vehicles, Natural Gas Vehicle Service(s) are provided on a compensatory nature.

Natural Gas Vehicles include:

Natural Gas Vehicle Service, provides natural gas to customers who have natural gas compression facilities through a natural gas meter dedicated to that natural gas facility.

Rate Schedule	Lower Limit	Upper Limit
NGV1: Natural Gas Vehicle 1	0	< 4,000
NGV2: Natural Gas Vehicle 2	≥ 4,000	< 40,000
NGV3: Natural Gas Vehicle 3	≥ 40,000	None

Natural Gas Vehicle Credit is a service which provides a credit to customers for natural gas used in natural gas compression facilities for the purpose of natural gas vehicle refueling.

Special Contracted Service

This class of service consists of individual customers whose average annual usage requirements are not less than 300,000 therms of gas and who have substitute natural gas service available that can be acquired economically.

Electric Generation Special Contracted Service

This service is open to natural gas fired facilities that generate electricity, either for their own use or for sale or use by an electric distributor for redistribution to its customers, whose situation, location on the natural gas distribution system, or unique load characteristics require limitations, conditions of service, etc. which are not consistent with or not adequately addressed in the company's other tariffs.

Further, it is defined as natural gas distribution service for which the natural gas consumed in the taking of the service is primarily used for other purposes in the generation of electrical energy process such as flame stabilization, fuel ignition, etc.

The company shall retain sole responsibility for the expected hourly demand calculation used to determine if a customer qualifies for this classification.

- The class is subject to interruption on one hour's notice. However, due to the daily and hourly limitations of both the company's distribution system and the pipeline delivery systems connected to the company's distribution system, customers may be subject to an out of sequence interruption, curtailment, or constraint of service. The customer shall be responsible for keeping the company informed of accurate and current customer contact information, e.g., personnel names and their availability, phone numbers, and pager numbers. If the company attempts to contact the customer and determines, at its sole discretion, that customer contact information is inaccurate such that the company is unable to notify the customer, the customer shall continue to be subject to all interruption, curtailment, or constraint rules and penalties.
- When interrupted the customer will be expected to discontinue all use of natural gas except for the incidental use amount of gas as contractually agreed to by the company and the customer.
- When constrained the customer will be expected to precisely match use of natural gas to supply nominated in accordance with transportation conditions of service schedules X-275 through X-290.
- When curtailed the customer will be expected to reduce all use of natural gas to levels allowed by the company in conformance with Schedule X-250, FERC Mandated Gas Supply Curtailment Policy.

Where a daily demand charge is assessed, the Company, at its sole discretion, may issue a Demand Quantity Forgiveness Waiver.

- For new customers or customers with a projected load increase of at least 1,000,000 therms per year, the waiver may be requested for an extended period, to be described as accurately as possible by the customer, to cover more complex testing of the new natural gas burning equipment.
 - Such a waiver request must be made to the Company in writing or electronically. The request must be in the Company's possession at least 7 calendar days prior to the day(s) of the waiver. The waiver request must include the customer's estimated normal expected daily demand after the new equipment/facility is in use. Where the load for the new equipment/new facility will be metered with other load, the normal expected daily demand quantity shall be agreed to by the company and the customer prior to the acceptance by the Company of a demand waiver request.

Electric Generation Special Contracted Service (continued)

- Notification to the requesting customer of acceptance or denial shall be issued to the customer in writing or electronically within 3 calendar (and a minimum of one business day) days. Reasons for denial may include, but not be limited to, adverse impacts to other customers.
 - The customer shall be subject to all constraints, curtailments, interruptions or other limitations of service as well as all corresponding penalties, charges or surcharges which occur during periods of a demand quantity waiver.
 - Since the load during the demand waiver period may exceed the normally expected maximum daily demand, the Company may call a curtailment, during the waiver period, limiting the customer's natural gas usage to the normal maximum daily demand or a higher demand limit established at the sole discretion of the Company. This normal maximum daily demand quantity must be agreed to by the Company and the customer as part of the demand waiver request/approval process. All corresponding penalties, charges or surcharges shall apply during these curtailments.
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 - Such extended demand waivers will be terminated by the Company when the new equipment/facility is available for its intended use, e.g., a power plant being designated as "in commercial operation" or the new equipment is ready to produce its intended output.
- For all other customers that have been billed daily demand charges for at least the last 12 months the demand quantity forgiveness waiver may be for a period not exceeding 10 consecutive gas days over the course of the gas year (beginning on November 1) that would otherwise be used to determine the maximum daily demand quantity.
 - Such a waiver request, which is due to infrequent, unusual and short duration load increases, shall apply to gas days and must be made to the Company in writing or electronically. Such a request must be in the Company's possession at least 7 calendar days prior to the day(s) of the waiver.
 - Notification to the requesting customer of acceptance or denial shall be issued to the customer in writing or electronically within 3 calendar (and a minimum of one business day) days. Reasons for denial may include, but not be limited to, adverse impacts to other customers.
 - The customer shall be subject to all constraints, curtailments, interruptions or other limitations of service as well as all corresponding penalties, charges or surcharges which occur during periods of a demand quantity waiver.
 - Daily demand charges shall continue to be billed during the demand quantity waiver period. The demand quantity waiver period shall be included in the twelve month rolling period and the demand quantity during the waiver period shall be the daily demand quantity being billed at the beginning of the demand quantity forgiveness waiver period.
 - The company will report to the Public Service Commission of Wisconsin all granted waivers by the end of the calendar month following the month that included the waiver period.

Ornamental Lighting

This service, which provides natural gas for ornamental lighting, is closed to new customers.

This service assumes a flow rate of 3 cubic feet of natural gas per hour for each natural gas light. Billing rates for ornamental lighting are on a monthly basis.

Firm Intrastate Throughput Service

This service requires a written contract a minimum of one (1) year in length, the terms of which would permit the contracting party to move natural gas through the company's distribution from a point of receipt to a separate point of delivery.

The company and any qualified interstate pipeline shipper, may contract for this service as long as both parties come to a mutual contractual agreement for the service. Also, the interstate pipeline shipper must have an End-User allocation agreement in place with the pipeline from which its gas is being received and/or delivered to facilitate any balancing needs.

Steam Displacement Service

This service provides a written contract for customers who could utilize steam in place of natural gas as their primary energy source.