

Glossary

ACCEPTANCE OF REPORTING INFORMATION: The company will, at the customer's request, accept reporting information as required by the Agreement for Transportation Service from the customer's shipper or other representative. However, the customer will continue to be responsible for all such reporting requirements and be subject to all conditions as specified in the Terms and Conditions for Service Offerings and the Transportation Conditions of Delivery.

AGRICULTURAL SEASONAL USE SERVICE RATE AUDIT: The procedure is to review all agricultural seasonal use service accounts, each year, to ensure their moving three year average annual usage is within the usage requirements of their rate class. Annual usage shall be determined on the basis of: 1) the average annual therm usage based on the last thirty-six (36) month period typically ending in May of each year; or 2) the average annual therm usage based on such other thirty-six (36) month period as may be agreed upon; or 3) the average annual therm usage based on a partial period of less than thirty-six (36) months based on the customer's initial date of service and the company's next regularly scheduled annual rate audit period in May. Partial period rate audits may be conducted in those instances whereby the company's review of the customer's monthly usage suggests that the customer may have been incorrectly classified regarding the appropriate rate class at the time of service initiation. Reclassification based on partial period rate audits will be at the sole discretion of the company, and any contract change will be made accordingly. Customer reclassification resulting from the Agricultural Seasonal Use Service Rate Audit shall become effective on September 1st, each year.

ANNUAL RATE AUDIT: The procedure of reviewing all commercial and industrial accounts, each year, to ensure their annual usage, adjusted for weather normalization and service curtailments, is within the usage requirements of their rate class. Annual usage shall be determined on the basis of: 1) the twelve (12) month period typically ending in August of each year; 2) such other twelve (12) month period as may be agreed upon; or 3) a partial period of less than twelve (12) months as determined by the customer's initial date of service and the company's next regularly scheduled annual rate audit period in August. Partial period rate audits will be conducted in those instances whereby the company's review of the customer's monthly usage suggests that the customer may have been incorrectly classified regarding the appropriate rate class at the time of service initiation. Reclassification based on partial period rate audits will be at the sole discretion of the company, and any contract change will be made accordingly.

APPLICATION: Notification to the company by a customer of the desire for new service, service changes, or changes of size or demand of customer equipment in writing, by telephone, by facsimile, or by personal contact that results in the company processing the customer with a confirmation of their request. Where tariff requires application in writing, only written notification from the customer will be permissible.

Glossary (Continued)

BASE GAS COSTS RATE: The average cost of gas as determined and approved in the most recent rate case by the Public Service Commission of Wisconsin. This base cost is adjusted in accordance with the terms and conditions as described on Schedule X-220, Purchased Gas Adjustment/Gas Cost Recovery Mechanism, of this tariff.

BASE TOTAL RATE: The sum of all the base rate components applicable to a service billing component.

BASIC DISTRIBUTION RATE: Recovers, in conjunction with the facilities charge, the non-gas costs incurred by the company to deliver natural gas received at delivery points on the company's distribution system to customers for ultimate consumption. This rate is applied on a per therm basis.

BENCHMARK: The commodity city gate delivered price based on estimated purchases at published indices.

BENCHMARK TOLERANCE: 2% of the benchmark which is added to the benchmark for the benchmark test.

BILLING SCHEDULE: The company will, at a customer's request, provide the customer with a Schedule for its billing periods. For the purpose of crediting customer-owned gas, the company's billing period will be considered to coincide precisely with the most closely corresponding delivery month used by the pipeline(s). The company will make no adjustments to the pipelines' delivery data or the customer's metered usage for the purpose of matching the number of days in the company's billing period with the number of days in the pipelines' delivery period. The customer will adjust all nominations to the pipeline(s) to correspond to the anticipated usage during the corresponding company billing period.

BRITISH THERMAL UNIT (Btu): The quantity of heat that must be added to one avoirdupois pound of pure water to raise its temperature from 58.5 degrees Fahrenheit to 59.5 degrees Fahrenheit under standard pressure.

BURNER TIP ACTUAL (BTA): The quantity (therms) of natural gas consumed behind the company's gate station; natural gas consumed downstream of the company's metering point.

CAPACITY RELEASE – The sale of underutilized capacity to a counter party via posting on a pipeline electronic bulletin board.

CAPACITY RELEASE AND OPPORTUNITY SALES CREDITS: The difference of cost and sales, which is classified as peak demand (D1) and Annual Demand (D2). The D1 portion of capacity release and opportunity sales credits will be based on the ratio of a) capacity needed to meet the approved system sales peak demand to b) the total peak capacity approved in the most recent gas supply plan. The remaining portion of the capacity release and opportunity sale credit shall be classified as D2.

Glossary (continued)

CCF: One hundred cubic feet, a unit of measure for natural gas volumes.

CITY GATE: A point in the company's distribution system where the interstate pipeline system connects to the distribution system.

CITY GATE GAS TRADING TRANSACTION: Transactions that have occurred between multiple buyers and sellers such that the nominations (dekatherms) to the transportation service provider (TSP) exactly match the nominations (dekatherms) submitted to the company's Web site.

COMPETITIVE SUPPLY RATE: Recovers the non-gas costs incurred by the company to procure natural gas supplies and utilize pipeline services to deliver those supplies to the company's distribution system. This rate also recovers a portion of the cost of the company's peak-shaving facilities.

CONFIRMED TRANSPORTATION SERVICE PROVIDER (PIPELINE) NOMINATION: A nomination is confirmed when the company acknowledges to the transportation service provider (pipeline) that the company will accept and receive the nominated quantity (therms) of natural gas.

CONSTRAINT PERIOD: The period of time, following the company's notification, as described in this tariff, that a constraint condition exists and extending until the company communicates to the customer that the constraint condition no longer exists. The constraint period rules, prices, and/or penalties of the company shall be applied to the affected parties only and shall not be deemed applicable to all demand aggregator pools, customers, or operating systems on a system-wide basis unless expressed by the company.

CONTROL OF GAS IN COMPANY DISTRIBUTION SYSTEM: The company agrees that from the time customer-owned gas which meets the quality and other requirements of the pipeline(s) and company's tariffs is received by the company until such time as said gas is redelivered to the customer, the company shall be in control and possession of such gas and will be responsible for any loss thereof and any and all injury or damage caused thereby, except indirect or consequential damages until such gas has been delivered to the customer.

CURTAILMENT: The reduction of natural gas usage (distribution capacity and/or gas supply) to predefined quantities as stated in contracts, agreements, or tariff which enable a consumer to continue to use natural gas to maintain some level of operation or production.

CUSTOMER CLASS OF SERVICE: The description of the basis under which a customer will be eligible for receipt of services offered by the company. The associated rate schedules are identified for each customer class of service as found on Schedules X-435 through X-460 of this tariff

Glossary (continued)

CUSTOMER: A customer is any individual or entity that receives an invoice or bill from the company for either products or services purchased or rendered.

CUSTOMER DEMAND NOMINATION: The quantity (therms) of natural gas the customer plans on consuming for the specified period for the specified gas day.

DAILY BALANCING RATE: Recovers a portion of the non-gas costs incurred by the company to provide daily balancing on its distribution system.

DAY OF NORMAL OPERATION: Any day of operation where no flow restrictions or constraints exist within an operating system.

DELIVERY POINT: Per the North American Energy Standards Board (NAESB), the location where the quantity (therms) of natural gas will be allocated for delivery by the transportation service provider. Throughout this tariff, delivery points may be referred to as pipeline interconnects, gate stations, and/or city gates. See also Pipeline Data Reference Number (DRN).

DEMAND AGGREGATOR: The EUT, marketer or agent designated by one or more EUT's to make TSP Nominations and Customer Demand Nominations to the company on their behalf. Demand Aggregators may provide a single TSP Nomination and a Customer Demand Nomination on behalf of one or more meters.

DEMAND AGGREGATOR BALANCING SERVICE (DABS): A Balancing Service offered by the company as described on Schedule X-150 of this tariff.

DOWNSTREAM IDENTIFIER CODE: Per the North American Energy Standards Board (NAESB), this code identifies the party to receive the quantities (therms) of natural gas from the service requester.

ELECTRONIC BULLETIN BOARD (EBB): An electronic delivery mechanism for the purpose of providing electronic communications between various parties for selected natural gas-related transactions.

END USER TRANSPORTATION CUSTOMER (EUT): A customer that has natural gas delivered to the company's distribution system by any entity other than the company itself. See Transportation Customer.

FACILITIES CHARGE: Recovers, in conjunction with the Basic Distribution Rate, the non-gas costs incurred by the company to deliver natural gas received at delivery points on the company's distribution system to customers for ultimate consumption. This rate is applied on a daily basis.

Glossary (continued)

FEDERAL ENERGY REGULATORY COMMISSION (FERC): The federal governing body having jurisdiction over all interstate pipelines. Except for Michicon, all pipelines serving the company are interstate pipelines.

FIRM: The word firm is commonly used in this tariff to describe customers or services which are not subject to interruption or curtailment, except in the case of emergency situations or *force majeure*, in the normal course of business.

FORCE MAJEURE: Acts of God; strikes, lockouts, or other industrial disturbances; acts of the public enemy; wars; company's mechanical equipment failure, unusual gas distribution system pressures, natural gas actual consumption loads, a *force majeure* by one or more of the company's gas or pipeline suppliers; blockades; insurrections; civil disturbances; riots and epidemics; explosions; sabotage; landslides, lightning, earthquakes, fires, storms or storm warnings, floods and washouts and other adverse actions of the elements; arrests, orders, directives, requisitions, and restraints of government bodies; sales, purchases, delivery or curtailment limitations imposed by governmental bodies on the company or threats of the above mentioned events(s) where physical harm or damage is threatened; and other causes, whether of the kind herein enumerated or otherwise which are not as of the time in question reasonably within the control of the party claiming *force majeure*. It is understood and agreed that the settlement of strikes or lockouts shall be entirely within the discretion of the party having the difficulty, and that the above requirement that any *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by acceding to the demands of the opposing party when such course is inadvisable in the discretion of the party having the difficulty.

FRANCHISE SURCHARGES: A charge or credit authorized by the PSCW as found on Schedule X-520, applied to any currently authorized rate for a specific purpose of a defined duration which may be associated, for example, with any of the following:

- Extension of Mains
- New Service Lines

GAS COST RECOVERY MECHANISM (GCRM): See Purchased Gas Adjustment (PGA).

GAS DAY: A day shall be a period of hours beginning and ending at 9:00 a.m. central time or such other 24-hour period compatible with pipeline contracts. During changes to and from daylight savings time, the day shall have 23 and 25 hours, respectively.

GAS LOST AND UNACCOUNTED FOR RATE: The rate used to reflect the difference between gas that is metered entering the company's system and gas consumption by the company and its customers.

GATE STATION: The physical equipment which monitors the flow of gas at the city gate.

HEAT FACTOR: The ratio used to translate volume (CCF) into therms.

Glossary (continued)

HIGH FLOW CONSTRAINT PERIOD: A period of time when the distribution system is experiencing high demand for flowing gas quantities and one in which the company determines that the expected system demand may exceed the expected supplies being delivered to its city gate.

HOLIDAYS: Legal holidays for the company are New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. Company (not legal) holidays are Good Friday, Friday after Thanksgiving, Christmas Eve Day, and New Year's Eve Day.

INTERCONNECTS: The company's gas distribution system is interconnected with seven different interstate pipelines, ANR Pipeline company ("ANR"), Great Lakes Gas Transmission company ("GLGT"), Natural Gas Pipeline company of America ("NGPL"), Viking Gas Transmission Company (VGT) and Northern Natural Gas company ("Northern"), Michicon, and Guardian Pipeline, each of which may offer transportation service to the point or points of interconnection between its system and the company. Transportation service by the company does not confer any rights on customer, nor impose any obligation on ANR, GLGT, NGPL, VGT, Northern, Michicon or Guardian Pipeline regarding the transportation of customer-owned gas on the facilities of ANR, GLGT, NGPL, VGT, Northern, Michicon or Guardian Pipeline. The company shall not accept a request for transportation of customer-owned gas or otherwise agree to transport gas for the customer if, in the company's sole judgment, rendering the requested service would interfere with the operation of its natural gas distribution system or with the ability to transport gas for other customers.

INTERRUPTIBLE: The word interruptible is commonly used in this tariff to describe customers or services which are subject to interruption or curtailment both in the normal business situations and also in the case of emergency situations or *force majeure*.

INTERRUPTION: The reduction of natural gas usage (distribution capacity and/or gas supply) to the minimum allowable quantities which have been predetermined by contracts, agreements, or tariff which enable an end user customer to continue to use natural gas at such an incidental level as to preclude the customer from maintaining normal operation or production.

INTERSTATE PIPELINE SHIPPER: Another natural gas utility, marketer or agent that brings natural gas into the company's distribution system from their own interstate pipeline to be delivered by displacement to another interconnect with another pipeline or natural gas utility.

INTRA-DAY CONSTRAINT: A constraint period called by the company after the start of the gas day of gas flow whereby the customer is notified that a constraint condition exists during that day of gas flow.

Glossary (continued)

INTRA-DAY NOMINATION: Per the North American Energy Standards Board (NAESB), a nomination submitted after the nomination deadline whose effective time is no earlier than the beginning of the gas day and runs through the end of that gas day.

LEVEL I CURTAILMENT, INTERRUPTION, OR CONSTRAINT ORDER: A Level I order is generally called when the distribution system's operating conditions or the prevailing gas supply economics are such that natural gas supplies and demands, in the company's opinion and sole discretion, must be aligned as closely as possible.

LEVEL II CURTAILMENT, INTERRUPTION, OR CONSTRAINT ORDER: A Level II order is generally called when the distribution system, pipeline delivery system or other gas supply/distribution resources dictate, at the sole discretion and interpretation of the company, that it is critical that gas supply and demand be aligned, whether for system integrity, economics or safety reasons.

LEVEL III CONSTRAINT ORDER: A Level III order is generally called when the distribution system, pipeline delivery system or other gas supply/distribution resources dictate, at the sole discretion and interpretation of the company, that it is more critical than under Level II that gas supply and demand be aligned, whether for system integrity, economics or safety reasons.

LEVEL IV CONSTRAINT ORDER: A Level IV order is generally called when the distribution system, pipeline delivery system or other gas supply/distribution resources dictate, at the sole discretion and interpretation of the company, that it is more critical than under Level III that gas supply and demand be aligned, whether for system integrity, economics or safety reasons.

LINKED DELIVERY QUANTITIES: The TSP Nomination of the TSP providing activated NLBS service.

LOCAL DISTRIBUTION COMPANY (LDC): A gas utility that receives natural gas supply quantities at its city gate(s) and then distributes this quantity of natural gas to its metered end user customers for their consumption.

LOCATION: Per the North American Energy Standards Board (NAESB), the location where the quantity (therms) of natural gas will be allocated by the transportation service provider. Per NAESB, a location is identified by its Pipeline Data Reference Number (DRN).

Glossary (continued)

LOW FLOW CONSTRAINT PERIOD: A period of time when the distribution system is experiencing low demand for flowing gas quantities and one in which the company determines that the expected system supply may exceed the expected demand. The transportation customers shall be required to use all gas quantities delivered to the city gate on their behalf.

MAP: Maps of operating systems are located at: <http://www.we-energies.com>.

MARKETER, AGENT, OR DEMAND AGGREGATOR: An entity providing gas supply or gas supply-related services to one or more customers on the company's distribution system, and who itself may or may not be a customer of the company. Agents are not customers of the company.

MAXIMUM DAILY QUANTITY (MDQ): The maximum daily demand (therms) that can be consumed during a single gas day.

MAXIMUM HOURLY DELIVERY QUANTITY (MHDQ) – The maximum hourly rights a customer has to a gate or group of gates which is a function of the customer's firm transportation contractual rights on all pipelines capable of serving its load within operating system plus any allocable hourly rights from company backup services.

MONTH: A month is a period of 28, 29, 30 or 31 consecutive days commonly referred to as a calendar month.

NON-LDC BALANCING SERVICE (NLBS): Balancing services procured by end user transportation customers (EUTs), marketers, and its agents by pipelines that reconcile city gate delivered natural gas with the EUT's metered usage such that the EUT, marketer, and or its agent does not use the company for balancing on a given gas day.

NON-LDC BALANCING SERVICE NOMINATION: The volume of gas, that was confirmed and allocated by the pipeline, nominated by an EUT, marketer, agent, or demand aggregator for injection into or withdrawal from that party's storage account with the pipeline. This nomination may also serve the purpose of invoking the non-LDC balancing service (NLBS).

NON-LINKED DELIVERY QUANTITIES: The TSP Nomination of the TSP not providing NLBS service.

NORTH AMERICAN ENERGY STANDARDS BOARD (NAESB): The natural gas industry group that has been establishing business practice standards for the industry.

OPERATIONAL FLOW CONDITION (OFC): A period of time within an operating system or group of operating systems where end user transportation customer(s), demand aggregators and/or marketers shall be required to limit, on an hourly basis, their usage to their customer demand nomination prorated to an hourly basis per the rights of their underlying pipeline services used to deliver gas to the company's city gate.

Glossary (continued)

OPERATIONAL FLOW ORDER (OFO): An order declared by an interstate pipeline on to the local distribution company (or in some cases specific end users) to match natural gas demand with natural gas supply on an hourly basis at a specific gate or group of gates linked to the interstate pipeline with economic sanctions or penalties being a consequence for non compliance.

OPERATING SYSTEMS (OS): A contiguous geographic area of the company's natural gas distribution system that can be serviced by one or more delivery point(s) on interstate pipeline(s). An operating system will remain at least as large as the smallest political district within the WISCONSIN GAS LLC franchise area.

Operating systems within the WISCONSIN GAS LLC distribution system, are identified by municipality on Schedule X-415, Operating Systems.

OPPORTUNITY SALES – The sale of natural gas supply to a counterparty at a point determined by the counterparty. Opportunity sales can occur at either receipt or delivery points.

OVERTAKE: The situation where an end user transportation customer (EUT), marketer, or its agent has metered usage that is greater than the quantity of natural gas it had delivered to the company's city gate plus any gas provided under other company services.

PEAK DAY BACKUP RATE: Recovers a portion of the cost of the company's peak-shaving facilities.

PILOT POOLING DISTRICT (PPD): Contiguous operating systems combined for the purpose of billing certain end-user transportation services as well as defining where gas must have contract delivery rights to in order to serve the transportation customer.

PIPELINE DATA REFERENCE NUMBER (DRN): Per the North American Energy Standards Board (NAESB), a pipeline DRN identifies the location where the quantity (therms) of natural gas will be allocated by the transportation service provider. See Location.

PIPELINE NOMINATION: The quantity (therms) of natural gas nominated to the pipeline (transportation service provider) that the end user transportation customer (EUT) requests to have delivered to the company's city gate.

PIPELINE ALLOCATED QUANTITY: The final quantity (therms) of natural gas that the pipeline will credit at the end of the gas day to the end user transportation customer (EUT) at the company's city gate.

POOL: One or a group of end user transportation customers (EUTs) whose nominations and actual usage are aggregated for the purpose of determining daily imbalances and the application of the associated rates and/or penalties.

Glossary (continued)

POOL ADMINISTRATOR: The single point of contact for the company with a demand aggregator's, marketer's, or agent's end user transportation (EUT) pool for administrative purposes such as, but not limited to, billing and scheduling of nominations. The pool administrator can, but is not required to be, the marketer, agent, or demand aggregator of a pool. See Marketer, Agent, Or Demand Aggregator and End User Transportation Customer.

POOL INTERRUPTION PRIORITY OF SERVICE PLAN: The Pool Interruption Priority of Service Plan shall identify the recommended order in which each and every EUT meter in the demand aggregator's pool shall be interrupted or valved-off. For procedures related to pool interruption, see Schedule X-260 of this tariff.

PURCHASED GAS ADJUSTMENT (PGA): The mechanism by which the company applies rate adjustments to its base natural gas cost rates to actual natural gas purchases as approved by the Public Service Commission of Wisconsin. For the purposes of this tariff, the PGA may also be referred to as Gas Cost Recovery Mechanism (GCRM).

QUANTITY: For the purposes of this tariff, quantity is the Btu-adjusted volume of natural gas expressed in therms.

RATE SCHEDULE STATUS: The company shall retain the right to close or restrict a service offering and/or its rate schedules, with notice to and acceptance by the Public Service Commission of Wisconsin. This description adds qualifiers to the availability clauses of service offerings and/or rate schedules.

RECEIPT LOCATION: Per the North American Energy Standards Board (NAESB), the location where the quantity (therms) of natural gas will be allocated for receipt by the transportation service provider. Throughout this tariff, receipt locations may be referred to as pipeline interconnects. See also Pipeline Data Reference Number (DRN).

REGULAR WORK HOURS: The company's regular work hours are Monday through Friday, 8:00 a.m. to 5:00 p.m., not including those days designated as legal and company holidays. See Holidays.

REMOTE METER READING DEVICE OR EQUIPMENT: Device or equipment installed at the meter required to electronically send consumption data to the company in time period intervals as determined by the company.

SELECTED MARKET INDEX VALUE: The selected market index value is the Chicago Daily midpoint index price for flow day as published in Natural Gas Daily.

Glossary (continued)

SERVICE LINE: The service line is that portion of the distribution facilities connecting the customer's premises with the company's distribution mains.

SERVICE REQUESTER: Per the North American Energy Standards Board (NAESB), the party requesting the service or their agent. Throughout this tariff, service requesters may be referred to as end user transportation customers (EUTs), marketers, shippers, and/or demand aggregators.

SERVICE SWITCHING: The concurrent elimination of the provision of one company service and start of the provision of a different, mutually exclusive, company service to the same customer, e.g., switching from: sales to transportation service. This does not include switching from one option to another within a company provided service, e.g., moving from one DABS pool to another.

SHIPPER: The shipper is the party that is transporting gas on an interstate pipeline for an EUT, marketer, and/or its agent. An EUT moving its own gas on a pipeline transportation agreement in its own name would also be a shipper.

SPOT MARKET: The purchasing and/or selling of natural gas at a marketplace which is equally open and accessible to utilities, end user transportation customers (EUTs), marketers, and agents.

SUPPLY NOMINATION: The supply quantity (therms) of natural gas nominated for the gas day for the specified delivery period to be delivered to a specific gate station. See Transportation Service Provide (TSP) Supply Nomination.

SWING SERVICES: Services that accommodate the differential between metered usage and delivered natural gas quantities. See Non-LDC Balancing Service.

Glossary (continued)

TELEMETERING DEVICE: See Remote Meter Reading Device Or Equipment.

TEMPORARY SERVICE: Natural gas service provided to a customer for a limited duration of time – not to exceed a period of one year – to accommodate a special request or circumstance of the customer for the convenience of the company.

THERM: A unit of heating value equivalent to 100,000 British thermal units (Btu).

TOTAL MONTHLY CHARGE: The sum of all the rate components billed on a monthly basis.

TOTAL SUPPLY: The total of all gas supplies, contracted for, allocated, confirmed, and/or nominated before the end of the gas day that were delivered by the company to the customer that consumed the gas. This shall include but not be limited to natural gas: nominated and allocated and delivered by a transportation service provider (TSP), delivered by the company in accordance with the terms of its LDC Reserved Gas Supply Service, delivered by the company in accordance with the terms of its Best Efforts Service, and/or delivered in accordance with the terms of any applicable non-LDC balancing service. Total Supply does not include any natural gas provided by the company in accordance with the terms of its balancing services.

TRANSPORTATION CUSTOMER: A customer on the company's distribution system who has chosen someone other than the company as its primary natural gas supplier and uses the company's distribution system for delivery of customer-owned or customer-procured gas supply. See End User Transportation Customer.

TRANSPORTATION SERVICE PROVIDER (TSP): Per the North American Energy Standards Board (NAESB), the party providing the requested service. Throughout this tariff, transportation service providers may be referred to as pipelines.

TRANSPORTATION SERVICE PROVIDER (TSP) SUPPLY NOMINATION: The supply quantity (dekatherms) of natural gas nominated to the pipeline for the gas day for the specified delivery period by an end user transportation customer (EUT), marketer, agent, or demand aggregator, made to a delivery point assigned by the company applicable to the operating system of the distribution system where the EUT is physically located. This information is also provided to the company as found on Schedule X-280, Nominations Procedures. At the end of the gas day, this TSP supply nomination, if it was confirmed by the company and allocated by the pipeline, shall be the quantity of natural gas used by the company (see Pipeline Allocated Quantity) for making after the gas day determinations as appropriate (e.g., daily balancing, daily cashout)

Glossary (continued)

UNAUTHORIZED GAS: Gas and/or capacity used/consumed in excess of a quantity for which the entity has rights, or is granted rights on a temporary basis through tariff services.

UNDERTAKE: The situation where an end user transportation customer (EUT), marketer, or its agent has metered usage that is less than the quantity of natural gas it had delivered to the company's city gate.

UPSTREAM IDENTIFIER CODE: Per the North American Energy Standards Board (NAESB), this code identifies the party to supply the quantities (therms) of natural gas to the service requester.

VOLUME: Unless specified elsewhere, a **VOLUME** is considered to be a unit of energy for which specified rates are applied in the tariff.

WACOG: The weighted average cost of gas (WACOG) is defined as the average commodity cost of gas supplies for the company.

WEB PAGE: www.we-energies.com

WEB SITE: An Internet based site that the company maintains for conducting various interactions with customers electronically.

WG or WGC: The gas utility operations of Wisconsin Gas LLC.