

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

First Revised Tariff OK-Terms and Conditions of Service

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Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause/Docket No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

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SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

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UTILITY INFORMATION

1.1 UTILITY ADDRESSES AND TELEPHONE NUMBERS

Arkansas Oklahoma Gas Corporation

Street Address: 115 North 12th Street (72901)

Mailing Address: P.O. Box 2414

City, State, and Zip: Fort Smith, Arkansas 72902-2414

Telephone Number: (479)783-3181

Fax: (479)782-1881

www.aogc.com

For the convenience of all Arkansas Oklahoma Gas Corporation consumers, the Company provides authorized payment agencies. The consumer may contact the Company's business office for the location of the nearest payment agency.

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1.2 COMMUNITIES SERVED

Arkoma	Muldrow
Bokoshe	Panama
Cameron	Pocola
Colcord	Poteau
Cowlington	Red Oak
Dora	Rock Island
Fanshawe	Roland
Fort Coffee	Sallisaw
Gans	Shady Point
Heavener	Spiro
Howe	Tucker
Keota	Watts
Liberty	West Siloam Springs
Moffett	Wister

1.3 TARIFF REVISION SYMBOLS

1.3.1 The following is a list containing the symbols to be used to indicate changes in future filing and revisions of the Company's tariffs.

"AT"	-	Addition to text
"C"	-	Correction
"CP"	-	Change in practice
"CR"	-	Change in rate
"CT"	-	Change in text
"DR"	-	Discontinued rate
"FC"	-	Change in format lettering or numbering
"MT"	-	Moved text
"NR"	-	New rate
"RT"	-	Removal of text

1.4 EXEMPTION FROM RULES

1.4.1 Currently, the Company has no approved exemptions on file with the Commission.

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INTRODUCTION

2.1 PURPOSE OF TERMS AND CONDITIONS OF SERVICE

2.1.1 These Terms and Conditions of Service shall govern the supplying and taking of the Company's gas service. They supersede and cancel all previous Terms and Conditions of Service pertaining to the supplying and taking of the Company's gas service.

2.2 APPLICATION OF TERMS AND CONDITIONS OF SERVICE

2.2.1 These Terms and Conditions of Service, and any modifications thereof and additions thereto lawfully made, are applicable to all consumers receiving gas service from the Company and to all standard service agreements and contracts now existing or which may be entered into by the Company, and to all rate schedules which from time to time may be lawfully established.

2.2.2 Unless the context otherwise requires, wherever the masculine gender is used in these Terms and Conditions of Service, it shall include the feminine gender.

2.3 MODIFICATION OF TERMS AND CONDITIONS OF SERVICE

2.3.1 The Company reserves the right to waive or modify the requirements of these Terms and Conditions of Service only when in the Company's judgment such waiver or modification is justified in order to meet the individual needs and circumstances of its consumers. The Company shall maintain a log of exceptions which shall be open for inspection by Commission Staff at any time. The standard for judging the appropriateness of the waiver shall be whether the waiver constitutes a commercially reasonable practice.

2.3.2 Any waiver or modification by the Company will be applied without unreasonable discrimination or preference to consumers who are similarly situated. No waiver or modification by the Company will result in increased safety risks, violate the Commission's Gas Service Utilities Rules, nor will any waiver or modification be more restrictive or onerous on the Company's consumers.

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GENERAL INFORMATION

3.1 DEFINITIONS

3.1.1 Wherever the following words and phrases are used in these Terms and Conditions of Service or the Company's Standard Rate Schedules, the following definitions shall apply:

"Commission" means the Oklahoma Corporation Commission

"Company" means Arkansas Oklahoma Gas Corporation.

"Consumer" means any person, firm, corporation, municipality, or agency, other political subdivision of the United States or the State of Oklahoma receiving gas service of any nature from a utility. The person who applies to the utility for gas service shall be considered the consumer, unless otherwise ordered by the Commission. Any reference to a "Customer" contained in a Tariff shall be deemed to mean a "Consumer."

"Developer" is any person, partnership, association, corporation or governmental agency that owns or promotes the subdivision.

"Dwelling unit" is any living unit, containing kitchen appliances and facilities, used for residential dwelling, either continuously or part time.

"Legal holiday(s)" means only those days declared to be legal holidays by law or proclamation of the Governor of Oklahoma, or those days which mail is not delivered.

"Meter" means any device that measures the quantity of gas transferred from one party to another.

"Premises" means any piece of land or real estate, or any building or other structure or portion thereof, or any facility where gas service is furnished to a consumer.

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"Subdivision" means any land, wherever located, whether improved or unimproved, continuous or not, which is divided into lots or proposed to be divided, for the purpose of disposition pursuant to a common promotional scheme or plan of advertising.

"Tariff" means every rate schedule, or provision thereof, and all terms, conditions, rules and regulations for furnishing gas service filed with the Commission and approved by the Director of the Public Utility Division.

"CCF" shall mean hundred cubic feet.

"MCF" shall mean thousand cubic feet.

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INITIATION OF SERVICE

4.1 GENERAL REQUIREMENTS

4.1.1 Each applicant, before obtaining gas service, shall make application to the Company for such service at the rates applicable for the type of service to be furnished. Each application for gas service shall be made in the true name of the applicant desiring the service. The Company will require acceptable evidence of identity.

4.2 DEPOSITS - RESIDENTIAL

4.2.1 The Company will not require a deposit of a consumer who has received the same or similar type and class of service for twelve (12) consecutive months, and (i) service was not terminated for nonpayment, or (ii) payment was not late more than twice during the twelve (12) month period, or (iii) no check for payment was dishonored. The twelve (12) month service period must have been within eighteen (18) months prior to the application for new service.

4.2.2 The Company may waive the deposit requirements of a consumer if he provides a letter from another utility indicating a good payment history.

4.2.3 The Company may require a deposit from a consumer for gas service at the time of application for gas service. The deposit made by the consumer with the Company at the time of application for gas service shall not constitute an advance payment to cover service bills, but for all purposes it shall be considered as security for the payment of monthly bills or other proper charges.

4.2.4 The Deposit shall not exceed one-sixth (1/6) the consumer's estimated annual gas bills. The deposit may be paid by the applicant one-half (1/2) prior to the commencement of services and one-half (1/2) over the first billing period. If arrangements for service are made over the telephone, the deposit may be billed on the first statement issued to the consumer.

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4.2.5 A consumer currently receiving service may be required to post a deposit as a condition of continued service if undisputed charges have become delinquent, with delinquent meaning a payment not received on or before the due date as posted on the bill, in two (2) out of the last twelve (12) billing periods or if the consumer has had service disconnected during the last twelve (12) months or has presented a check subsequently dishonored.

4.2.6 Each consumer posting a cash deposit will receive a nonassignable receipt in writing at the time of making the deposit or within ten (10) days thereafter. When a consumer pays a deposit as a portion of his gas bill, payment of the bill will serve as a receipt for payment of deposit. If the deposit is not paid by the due date, the amount of the deposit will become a part of the past due amount owed and monies paid will be applied to the oldest past due amount. When a consumer makes application for the return of the deposit plus any unpaid interest, or any balance to which he is entitled, and is unable to produce the original receipt, the Company will return the deposit or balance when the consumer furnishes personal identification acceptable to the Company.

4.2.7 The Company will review all deposits at least annually. The Company shall automatically refund the deposit for service, with accrued interest, after twelve (12) months of satisfactory payment of undisputed charges and where payment was not late more than twice; provided, however, that service has not been disconnected within the twelve (12) month period.

Payment of a charge shall be deemed satisfactory if received on or prior to the date the bill is due. Payment of a charge shall be deemed not satisfactory if made by a check subsequently dishonored. Refunds will be paid by a credit against the consumer's current billing.

4.2.8 The amount of the deposit, with accrued interest, shall be applied to any unpaid charges at the time of a discontinuance of service. The balance, if any, shall be returned to the consumer within thirty (30) days by mailing it to the consumer's last known address.

4.2.9 The Company may withhold refund or return of the deposit pending the resolution of a dispute with respect to charges secured by such deposit.

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4.3 DEPOSITS - NONRESIDENTIAL

- 4.3.1** The Company may require a deposit of a nonresidential consumer of an amount not to exceed one-sixth (1/6) of the consumer's estimated annual gas bills. The Company may accept a letter of credit from a banking institute in lieu of a deposit.
- 4.3.2** If no history is available on the account, the deposit will be charged based on the estimated usage derived from the gas load of the facility. The deposit may be adjusted up or down following a sufficient amount of time to establish a history of usage.
- 4.3.3** The nonresidential consumer is required to pay the entire deposit prior to initiating service. If arrangements for service are made over the telephone, the deposit will be billed on the first statement issued to the consumer. Each consumer posting a cash deposit will receive a nonassignable receipt in writing at the time of making the deposit or within ten (10) days thereafter. When a consumer makes application for the return of the deposit plus any unpaid interest, or any balance to which he is entitled, and is unable to produce the original receipt, the Company will return the deposit or balance when the consumer furnishes identification acceptable to the Company.
- 4.3.4** The Company shall automatically refund non-residential service deposits of less than \$20,000.00 with accrued interest, after twenty-four (24) months' satisfactory payment of undisputed charges and where payment was not late more than twice; provided, that service has not been disconnected within the twenty-four (24) month period. Non-residential consumers, who meet the above-referenced eligibility criteria, must have a minimum of five (5) years continuous service at the service location with the utility before a deposit will be refunded.
- 4.3.5** The amount of the deposit with accrued interest will be applied to any unpaid charges at the time of a discontinuance of service. The balance, if any, will be returned to the consumer within thirty (30) days by mailing it to the consumer's last known address.
- 4.3.6** The Company may withhold refund or return of the deposit pending the resolution of a dispute with respect to charges secured by such deposit.

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4.4 INTEREST ON DEPOSITS

4.4.1 The Company will pay interest on all deposits at the rate calculated by the Director of the Public Utility Division, in accordance with the provisions of Commission Rule 165:45-11-1(F).

4.4.2 If a refund of a deposit is made within thirty (30) days of receipt of the deposit, no interest payment will be accrued. If the Company retains the deposit more than thirty (30) days, payment of interest will be made retroactive to the date of the deposit. No interest will accrue on a deposit after final discontinuance of service.

4.4.3 Accrued interest shall be paid on all active deposits through March 31st of each year. The interest payment will then be applied each year as a credit against the current billing for April. The deposit will cease to draw interest on the date it is returned or credited to the consumer's account.

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GAS SERVICE REGULATIONS

5.1 CONSUMER PIPING

5.1.1 The consumer shall provide a gas piping system within the building(s) or structure(s) to be served for the connection of gas appliances and equipment. The consumer shall provide as part of his system of piping all necessary connections to a meter location specified by the Company.

5.1.2 House piping shall conform to requirements of the applicable city or town ordinances. In towns, villages, and suburban territory where there are no applicable gas service regulations, house piping and venting shall comply with the Standards for the Installation of Gas Appliances and Gas Piping as set forth in the International Gas Code, dated 2003, and future amendments or supplements thereto.

5.1.3 Full responsibility for compliance with the applicable codes or ordinances and the maintaining of a safe system of piping, appliances, and vents lies with the consumer and the Company shall not be responsible for the safe condition or operation of the system of piping or other equipment owned by the consumer.

5.2 EXCLUSIVE USE OF COMPANY GAS SERVICE

5.2.1 The standard rate schedules are based on the exclusive use of the Company's service and, except in cases of emergency or curtailment, no service from any other source of natural gas shall be used in conjunction with the Company's service on the same premises.

5.2.2 The consumer will not resell the gas purchased from the Company unless specifically allowed by an approved tariff.

5.3 POINT OF DELIVERY OF GAS SERVICE

5.3.1 The point of delivery of gas service shall be the point at which the gas supply of the Company connects to the piping system of the consumer.

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5.4 BILLING CORRECTIONS FOLLOWING METER TESTS

5.4.1 A correction to a consumer's account shall be made after testing of the consumer's meter either by the Commission or the Company only when the meter is found to be in error in excess of two (2) percent over or under one hundred (100) percent accuracy.

5.5 RELOCATION OF METERS

5.5 Under no circumstances shall any meter be moved or relocated except as authorized by the Company.

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EXTENSION OF FACILITIES POLICY

6.1 GENERAL APPLICATION AND REQUIREMENTS

6.1.1 The Company's Extension of Facilities Policy shall govern the extension and furnishing of gas service to its customers. The Extension of Facilities Policy shall be considered in conjunction with the provisions of the Company's various rate schedules and other provisions of these Terms and Conditions of Service, and applicable portions of the OCC Gas Rules.

6.1.2 The Company will make, own, and maintain all necessary connections with its street mains, and install a service line to the consumer at a location determined by the Company and in accordance with the OCC Gas Rules, when applicable. The Company will own, maintain, and specify the route of the piping. The consumer agrees to grant access on and to the consumer's property for installation, replacement, or repair of any and all facilities which are necessary to provide gas service to the consumer. The meter location will be determined by the Company and in accordance with the OCC Gas Rules, as applicable. The Company will also install and own the meter and regulator; however, all other piping, connections, and appliances for the purpose of the utilization of gas shall be furnished and installed by the property owner or consumer at their risk and expense.

6.2 EXTENSIONS

6.2.1 In considering main extensions in distribution plants, main extensions in rural areas, and extensions for pipeline taps, the Company shall construct these extensions from its existing facilities to serve new customers where, in the Company's judgment, the construction investment will provide the Company with the opportunity to earn a reasonable rate of return. However, extensions to residential customers of one hundred (100) feet or less shall be at no cost.

6.2.2 When the request is beyond the allowable extension per customer, the customer may be required to pay the additional costs, which will be determined prior to construction of the main. The Company has the option of providing additional aid to construction after evaluating the potential for future customers or load. If the

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actual cost of the extension is less than the estimate, a refund up to the amount of contribution will be made to the consumer. If the actual cost exceeds the estimate, the Company will bear the excess expense.

- 6.2.3** Subdivisions which are platted and filed under the local authority may be allowed up to eighty percent (80%) of the average investment per customer times the number of lots in the subdivision.
- 6.2.4** Subdivisions which do not meet the conditions set forth above will be evaluated by the Company on a case-by-case basis.
- 6.2.5** All funds collected for main extensions which are less than Five Hundred Dollars (\$500) shall be considered as an aid to construction and are not refundable.
- 6.2.6** All funds collected from a customer for main extensions that equal or exceed Five Hundred Dollars (\$500) shall be the subject of an "Extension Contract" between the Company and those parties making contributions. Where an "Extension Contract" is executed, the contribution will be subject to refund without interest within ten (10) years from the date of contract. The refund will be in accordance with the contract. The total refund shall not exceed the contribution. Refunds shall be made once each twelve (12) months during the contract term. The refund will be made within ninety (90) days following the contract anniversary date.
- 6.2.7** The Company will not be required to enlarge its system mains to meet the demand for gas of a prospective customer unless ordered by the Commission. The Company shall not be required to provide for an appreciable increase in the demands of a present customer unless in the judgment of the Company a reasonable rate of return is assured as a result of the additional expenditure.
- 6.2.8** The Company will extend mains which in its judgment will be most advantageous for rendering service.
- 6.2.9** When an applicant desires natural gas service from a production, gathering, or transmission line, or an extension therefrom which is not a part of the Company's distribution system, the Company may make a tap on the line and furnish the customer with natural gas service pursuant to the appropriate rate schedule, Company rules and applicable OCC Rules. The Company may discontinue or

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abandon service upon thirty (30) days' written notice to the customer at his last known address when the Company is required or authorized to remove, abandon or relocate the production, gathering, or transmission line from which the gas service is furnished. The Company may refuse or discontinue service in accordance with applicable OCC Rules whenever it believes reliable service is questionable or becomes questionable for any reason.

6.3 RIGHT-OF-WAY

6.3.1 The customer shall, upon request, furnish a written easement for the location of the Company's distribution service facilities upon the customer's premises. In the event the customer is not the owner of the premises occupied by him, such customer shall be required to obtain from the property owner the necessary easement for the installation, maintenance, and operation of the Company's distribution service facilities on or under said premises.

6.3.2 In any real estate development wherein the Company is requested or desires to install distribution facilities for service to existing and future customers located therein and the dedicated utility easements are found insufficient for such installation, the owner (developer) shall, upon request, furnish additional easements therein required for such installation by the Company.

6.3.3 The Company's obligation to render service to a customer is contingent upon the Company's ability to secure the necessary rights-of-way for its distribution facilities across intervening properties at a cost which in its judgment is reasonable.

The customer shall be required to pay any such right-of-way costs in excess of that amount which the Company determines to be reasonable.

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CURTAILMENT POLICY

7.1 CURTAILMENT PROCEDURES

In case of total or partial interruption of gas deliveries, customers, in order of classifications here named, shall be given preference in service:

Class I - Residential (OK-1)

Class II - Small Business (OK-3)

Curtailment Procedure

All Class II customers will be ratably reduced, except when the curtailment of Class II customers becomes necessary, the Company may exercise its best judgment as to the degree of interruption to be applied to certain Class II customers who, because of their contribution to the public health, safety, and well being of the community, should receive special consideration.

Class III - Medium Business (OK-5)

Curtailment Procedure

- Step #1 All Class III customers will be ratably reduced to an hourly rate of consumption not to exceed 2% of the base daily load (52% curtailment).
- Step #2 All Class III customers will then be reduced to an hourly rate of consumption of 1% of the base daily load or 4 MCF per hour, whichever is greater (76% curtailment, but not less than 4 MCF per hour).
- Step #3 All Class III customers will then reduce plant consumption to space heating requirements only.

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Step #4 After Step #3 has been invoked, Class III customers will be considered as Class II customers, and will be subject to the curtailment procedure for Class II customers.

All Class III customers will be ratably reduced, except when the curtailment of Class III customers becomes necessary, the Company may exercise its best judgment as to the degree of interruption to be applied to certain Class III customers who, because of their contribution to the public health, safety, and well being of the community, should receive special consideration.

Class IV - Large Business (OK-7)

Curtailment Procedure

Step #1 All Class IV customers will be ratably reduced to an hourly rate of consumption not to exceed 2% of the base daily load (52% curtailment).

Step #2 All Class IV customers will then be reduced to an hourly rate of 1% of the base daily load or 4 MCF per hour, whichever is greater (76% curtailment, but not less than 4 MCF per hour).

Step #3 All Class IV customers will then reduce plant consumption to space heating requirements only.

Step #4 After Step #3 has been invoked, Class IV customers will be considered as Class II customers, and will be subject to the curtailment procedure for Class II customers.

All Class IV customers will be ratably reduced, except when the curtailment of Class IV customers becomes necessary, the Company may exercise its best judgment as to the degree of interruption to be applied to certain Class IV customers who, because of their contribution to the public health, safety, and well being of the community, should receive special consideration.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause/Docket No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

Original Tariff OK-Terms and Conditions of Service

Class V - Off-System Transportation

Curtailment Procedure

When curtailment of on-system customers, however served hereunder is imminent, transportation to a non-Company pipeline for ultimate delivery to a customer not on the Company's system (Class V Customers) shall be curtailed on a pro-rated basis to the extent necessary to avoid curtailment of the Company's customers.

NOTE: Base daily load is defined as the maximum daily consumption during the months of December, January, and February for the last previous winter season, adjusted for changes, if any, in load characteristics. Where meters are read monthly, the base daily load shall be assumed to be one twentieth of the total monthly consumption.

Any customer claiming discrimination by the application of the above method of determining the base daily load, may, before the advent of any winter season, request that the Company make a study of the hourly load characteristics of the customer's facility for the purpose of adjusting the base load.

Any customer who willfully fails to comply with any curtailment directive issued by the Company in response to this order shall be subject to total curtailment of gas during the remainder of the curtailment period. The Company shall have the right to enter the premises of the customer to ascertain the degree with which the curtailment order has been complied and to take such other steps as may be necessary to enforce the provisions of this curtailment order. The Company's gas transmission system is comprised of several subsystems operating at various pressures with differing gas supply sources. It may be necessary to curtail certain customers depending upon their location on the gas subsystem due to subsystem supply shortages or operational difficulties.

Capacity will not be available at any time to off-system transportation customers when that capacity is needed to supply Class I, II, III or IV customers.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause/Docket No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
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DIRECTOR OF PUBLIC UTILITY

CHARGES RELATED TO CONSUMER ACTIVITY

8.1 APPLICABLE SERVICE AREA

8.1.1 To all consumers taking gas service under the Company's rate schedules as they now or as they may in the future be filed and approved by the Commission.

8.2 CONNECTION FEE

8.2.1 The Company will charge a **\$30.00** connection fee when an applicant or other authorized party requests that service be connected during normal working hours (8:00 a.m. to 5:00 p.m.). The payment may be made at the Company's business office or may be billed on the consumer's first bill.

8.2.2 The Company will charge a **\$50.00** connection fee when an applicant or other authorized party requests connecting during hours other than those described in paragraph 8.2.1 above.

8.3 RECONNECTION FEE

8.3.1 The company will charge a reconnect fee of **\$30.00** when a consumer or other authorized party requests that service be reconnected during normal working hours (8:00 a.m. to 5:00 p.m.) and payment is made at a Company business office or payment agency.

8.3.2 The Company will charge a reconnect fee of **\$50.00** when a consumer or other authorized party requests that service be reconnected during hours other than those described in paragraph 8.3.1 above.

8.4 SPECIAL METER READING FEE

8.4.1 The Company may make a charge of **\$20.00** for additional meter readings at the consumer's request if the original reading is determined to be correct or for rescheduled readings because access to the meter was denied.

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Effective:	Order No.	Cause/Docket No.
August 1, 2013	614186	PUD 201200236
February 12, 2009	565252	PUD 200800349
August 20, 2007	543142	PUD 200600379

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SEP 20 2013
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Tel: 479-783-3181

Original Tariff OK-Terms and Conditions of Service

8.5 METER TEST FEE

8.5.1 The Company will charge a meter test fee of **\$25.00** when consumer's meter has been tested in accordance with the procedures set out in the Commission's Gas Service Utilities Rules and the meter test results show the meter to be operating within those guidelines.

8.6 COLLECTION FEE

8.6.1 The Company will charge a fee of **\$25.00** (during normal business hours), and **\$35.00** (outside normal business hours) when the last day to pay, as printed on the cut-off notice, has passed and a Company employee dispatched to the premises either: 1) accepts payment at the premises; 2) agrees to payment arrangements; or 3) visits the premises at the consumer's request to collect.

8.6.2 The Company will charge a fee of **\$35.00** when the last day to pay, as printed on the cut-off notice, has passed and a Company employee either accepts payment at the premises or visits the premises at the consumer's request to collect during hours other than those described in paragraph 8.2.1 above.

8.7 ADDITIONAL METER CHARGE

8.7.1 The Company does not install additional meters for consumers. However, meters may be purchased from the Company at replacement cost.

8.8 FRAUDULENT USE OF GAS OR TAMPERING FEE

8.8.1 The Company will charge a fee of **\$50.00** whenever gas service to any consumer is discontinued for the violation of rules or regulations, fraudulent use of gas or tampering with the Company's regulating and measuring equipment.

8.9 RETURNED CHECK CHARGE

8.9.1 The Company may charge or add to the account and collect the fee to recover costs for reprocessing any check that has been returned to the Company by the bank for any reason other than bank error. The returned check fee shall be the maximum amount allowed by 14A Okla. St. Ann. Sec. 2-202.

Rates Authorized by The Oklahoma Corporation Commission:

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8.10 TEMPORARY SERVICE

8.10.1 When the Company renders temporary service to a consumer, the Company will require that the consumer pay all of the cost of installing and removing the service in excess of any salvage realized and may require a deposit of such cost in advance.

8.11 DEPOSITS

8.11.1 The Company may require a deposit from a consumer in accordance with Rules 165:45-11-1 of the Commission's Gas Service Rules. Also see the Company's Terms and Conditions of Service.

Rates Authorized by The Oklahoma Corporation Commission:

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August 1, 2013	614186	PUD 201200236
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AVERAGE MONTHLY PAYMENT PLAN

(Equalized Monthly Payment Plan)

9.1 GENERAL

- 9.1.1** The Average Monthly Payment (AMP) plan shall be offered to all residential consumers in the Company's service area.
- 9.1.2** The average payment amount will be based on the current month's billing, plus the eleven (11) preceding months' billings divided by twelve (12). The resulting average amount will be the current month's payment due under the AMP plan. At the next billing period, the oldest month's billing history is dropped, the current month's billing is added plus the cumulative deferred balance from prior months; the total is again divided by twelve (12). The average payment will be calculated each month in this manner.
- 9.1.3** Monthly variations, upward or downward, may result from fluctuations in gas cost or variations in usage and rate increases, but the AMP plan will serve to minimize large changes over a twelve-month period.
- 9.1.4** Any time a consumer elects to participate in the AMP plan, the account should be in current status, i.e. no unpaid balance.
- 9.1.5** Where sufficient billing history is not available, a twelve-month billing history will be estimated by the local office. The estimated history will be based on actual billings for those months in which actual billing data is available and estimated using the previous consumer's history at that location or class average for those months in which no such actual billing is available.
- 9.1.6** Participation in the AMP plan will have no effect on the Company's approved rate schedules or other billing charges used to calculate the consumer's actual monthly billing.
- 9.1.7** The AMP plan amount will be identified as a separate item on the gas service bill so that the participating consumer will know the amount to pay. The actual billing will also be reflected on the bill for the consumer's information.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause/Docket No.
August 1, 2013	614186	PUD 201200236
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9.1.8 A settlement with the consumer occurs only when his participation in the AMP plan is terminated. A settlement occurs if an account is final billed, if the consumer withdraws from the AMP plan, or if the plan is terminated by the Company as a result of past-due amounts on an account. The deferred balance (debit or credit) is then applied to the current billing.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause/Docket No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

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EXTENDED DUE DATE PLAN

10.1 GENERAL

10.1.1 This plan allows a qualifying consumer to extend the regular due date of his bill by eleven (11) days. This will allow for a twenty-five (25) day due date on a gas bill. Consumers who qualify under this plan and pay by the due date will not be considered late on their utility payment. This time period is applicable irrespective of contrary wording concerning due dates which may be found elsewhere in these tariffs.

10.2 QUALIFICATIONS

10.2.1 To qualify, the applicant must make application on Form CS-135 (Company's Extended Due Date Plan Application) and provide evidence that he is in one of the following categories:

- a) Persons receiving Aid to Families with Dependent Children (AFDC), or Aid to the Aged, Blind and Disabled (AABD);
- b) Persons receiving Supplemental Security Income (SSI); or,
- c) Persons whose primary source of income is Social Security or Veterans Administration Disability or retirement benefits.

10.2.2 The Company shall require verification of sources of income to qualify. The applicant also must be the consumer of record at the service address.

10.2.3 The Company may remove a consumer's extended due date because the consumer did not pay his bills by the close of business on the due date two (2) times in a row or three (3) times in the last twelve (12) months. The Company will notify the consumer in writing when the extended due date has been removed from the consumer's account.

10.2.4 The Company will not impose a late charge on plan participants who do not pay by the extended due date.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause/Docket No.
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August 20, 2007	543142	PUD 200600379

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SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

EXTENDED ABSENCE PAYMENT PLAN

11.1 GENERAL

- 11.1.1 The following options are available to consumers to avoid suspension of service during extended absences.
- 11.1.2 Bills coming due during the consumer's absence may be paid in advance. The amount of the advance payment will be based on the consumer's average monthly bill for the most recent 12 months. If less than 12 months usage history is available, the advanced payment will be based on the number of months of usage history available adjusted for weather variations. If the advance payment is more than the actual bill for service, the overpayment will be credited to the consumer's account, unless a refund is requested by the consumer. If the advance payment is less than the actual bill for service, the balance due will be carried forward each month until the consumer returns. Deferred payment agreements will be available for any underpayment.
- 11.1.3 The consumer will be given the opportunity to enroll in the Company's Automated Bill Payment Plan whereby the monthly service bill will be paid automatically through the consumer's checking or savings account.
- 11.1.4 The consumer can arrange to have bills coming due during the period of the absence mailed to an alternate address or third party.
- 11.1.5 The consumer must notify the Company in order to take advantage of any of these extended absence payment plans.

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August 20, 2007	543142	PUD 200600379

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Original Tariff OK-Terms and Conditions of Service

BILLING DUE DATES

12.1 DUE DATES

12.1.1 The due date for all classes of consumers, except Rate Schedule OK-1 Residential customers, shall be stated on the face of the bill and will not be less than fourteen (14) calendar days after the date the bill is mailed. The due date for Rate Schedule OK-1 Residential Customers shall be stated on the face of the bill and will be not less than twenty (20) calendar days after the date the bill is mailed.

12.2 PENALTIES

12.1.2 The Company will assess a penalty or charge for late payments in an amount not to exceed one and one-half percent of the charges for gas service for all classes of consumers in accordance with the provisions of OAC 165:45-11-42.

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First Revised Tariff OK-Terms and Conditions of Service

MINIMUM HEATING VALUE FOR GAS

13.1 GENERAL

13.1.1 The average heating value for gas delivered to consumers shall not be less than 950 BTU per cubic foot at 14.73 psia and sixty (60) degrees Fahrenheit.

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First Revised Tariff OK-Terms and Conditions of Service

BASE OR ABSOLUTE GAS PRESSURE

14.1 GENERAL

14.1.1 The established absolute pressure base for all deliveries shall be 14.73 psia.

Rates Authorized by The Oklahoma Corporation Commission:

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August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

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First Revised Tariff OK-Terms and Conditions of Service

NORMAL GAUGE PRESSURE FOR GAS

15.1 GENERAL

15.1.1 The normal gauge pressure for all deliveries shall be six (6) ounces gauge pressure per square inch above 14.40 psia assumed atmospheric pressure.

Rates Authorized by The Oklahoma Corporation Commission:

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Original Tariff OK-Terms and Conditions of Service

FREE SERVICES

(SERVICE TO CONSUMERS' APPLIANCES)

16.1 GENERAL

16.1.1 Currently AOG provides no free services to consumer owned appliances.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause/Docket No.
August 1, 2013	614186	PUD 201200236
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Tel: 479-783-3181

Original Tariff OK-EX

RATE SCHEDULE EX

EXEMPTIONS

Currently, the Company has no approved exemptions on file with the Commission.

Rates Authorized by The Oklahoma Corporation Commission:

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August 1, 2013	614186	PUD 201200236
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First Revised Tariff OK - Index

RATE SCHEDULE INDEX

SCHEDULE

Residential (OK-1)

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Medium Business (OK-5)

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Compressed Natural Gas (CNG)

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Cost-of -Gas Adjustment Clause (COG)

Annual Public Utility Assessment Adjustment Rider (UA)

Municipal Tax Adjustment Rider (MT)

Weather Normalization Adjustment (WNA)

Performance Based Rate Plan (PBR)

Rates Authorized by The Oklahoma Corporation Commission:

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August 1, 2013	614186	PUD 201200236
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APPROVED
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Eleventh Revised Tariff OK-1

RATE SCHEDULE OK-1

RESIDENTIAL

AVAILABILITY

Subject to the availability of gas from suppliers, this Schedule is applicable to all customers of Arkansas Oklahoma Gas Corporation (“Company”) receiving service from the pipelines of the Company located in the Oklahoma service area when the gas supplied, pursuant to said service, is consumed by individually-metered customers for residential purposes, and is not purchased for resale.

RATES

The charges for natural gas service at any one (1) point of delivery each month shall be as follows:

Customer Charge \$15.50 per month.

Distribution Rate \$0. 81762 per CCF.

Commodity Rate The Commodity Rate will be calculated, and adjusted periodically, pursuant to the terms of the Company’s Cost-of-Gas Adjustment Clause (“COG”).

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
March 1, 2022	723211	PUD 202100081
November 1, 2020	703084	PUD 201900028
October 1, 2020	714513	PUD 202000051
November 1, 2019	703084	PUD 201900028
April 1, 2017	662210	PUD 201600494
February 1, 2017	634452	PUD 201400272
March 30, 2016	651288	PUD 201500425
January 1, 2016	634452	PUD 201400272
January 1, 2015	634452	PUD 201400272

APPROVED
March 3, 2022
DIRECTOR
of
PUBLIC UTILITY DIVISION

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

Second Revised Tariff OK-1

RIDERS

In addition to the COG, the following riders, as on file with the Oklahoma Corporation Commission ("Commission") and in effect from time to time, are applicable to service under this Schedule:

<u>Rider Name</u>	<u>Description</u>
MT	Municipal Tax Adjustment
UA	Annual Public Utility Assessment Adjustment
WNA	Weather Normalization Adjustment
PBR	Performance Based Rate Plan

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. Service will be rendered under this Schedule until service is discontinued to customer or the Schedule is superseded by Oklahoma Corporation Commission Order. In the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of Fifteen Dollars and Fifty Cents (\$15.50) per month for each month, or fraction thereof, that service was discontinued.

TERMS OF PAYMENT

All bills are due and payable twenty (20) days after the date the bills are mailed.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
February 12, 2009	565252	PUD 200800349
August 20, 2007	543142	PUD 200600379

**APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY**

ARKANSAS OKLAHOMA GAS CORPORATION

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Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

Original Tariff OK-1

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the schedules, tariffs, rules and regulations of the Company on file with the Commission and the Commission’s Rules and Regulations Prescribing Standards for Gas Service.

Service under this Schedule is subject to all applicable Oklahoma state sales and/or gross receipts taxes. Service is also subject to all local sales, gross receipts and franchise taxes that have been, or may be, assessed by the political sub-divisions serviced by the Company. These taxes shall, on a monthly basis, be billed directly to each customer and shall be in addition to the rates otherwise approved by the Commission. The state taxes will be billed to all Oklahoma customers. Local taxes will be billed directly to all customers subject to the jurisdiction of the authority assessing the tax.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
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August 20, 2007	543142	PUD 200600379

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SEP 20 2013
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Tel: 479-783-3181

Tenth Revised Tariff OK-3

RATE SCHEDULE OK-3

SMALL BUSINESS

AVAILABILITY

Subject to the availability of gas from suppliers, this Schedule is applicable to all customers of Arkansas Oklahoma Gas Corporation ("Company") receiving service from the pipelines of the Company located in the Oklahoma service area when the gas supplied, pursuant to said service, is consumed by individually-metered customers for business, commercial or other non-residential activity and is not purchased for resale. Service pursuant to this Schedule is limited to those customers whose annual consumption of natural gas was and whose expected annual consumption is reasonably projected to be less than One Hundred Thousand and One (100,001) CCF.

RATES

The charges for natural gas service at any one (1) point of delivery each month shall be as follows:

Customer Charge \$30.00 per month.

Distribution Rate \$ 0.47322 per CCF.

Commodity Rate The Commodity Rate will be calculated and adjusted periodically, pursuant to the terms of the Company's Cost-of-Gas Adjustment Clause ("COG").

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
March 1, 2022	723211	PUD 202100081
November 1, 2020	703084	PUD 201900028
October 1, 2020	714513	PUD202000051
November 1, 2019	703084	PUD201900028
April 1, 2017	662210	PUD 201600494
February 1, 2017	634452	PUD 201400272
March 30, 2016	651288	PUD 201500425
January 1, 2016	634452	PUD 201400272
January 1, 2015	634452	PUD 201400272

APPROVED
March 3, 2022
DIRECTOR
of
PUBLIC UTILITY DIVISION

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

First Revised Tariff OK-3

RIDERS

In addition to the COG, the following riders, as on file with the Oklahoma Corporation Commission ("Commission") and in effect from time to time, are applicable to service under this Schedule:

<u>Rider Name</u>	<u>Description</u>
MT	Municipal Tax Adjustment
UA	Annual Public Utility Assessment Adjustment
WNA	Weather Normalization Adjustment
PBR	Performance Based Rate Plan

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. Service will be rendered under this Schedule until service is discontinued to customer or the Schedule is superseded by Oklahoma Corporation Commission Order. In the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of Thirty Dollars (\$30.00) per month for each month, or fraction thereof, that service was discontinued.

TERMS OF PAYMENT

All bills are due and payable fourteen (14) days after the date the bills are mailed.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
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Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

Original Tariff OK-3

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the schedules, tariffs, rules and regulations of the Company on file with the Commission and the Commission's Rules and Regulations Prescribing Standards for Gas Service.

Service under this Schedule is subject to all applicable Oklahoma state sales and/or gross receipts taxes. Service is also subject to all local sales, gross receipts and franchise taxes that have been, or may be, assessed by the political sub-divisions serviced by the Company. These taxes shall, on a monthly basis, be billed directly to each customer and shall be in addition to the rates otherwise approved by the Commission. The state taxes will be billed to all Oklahoma customers. Local taxes will be billed directly to all customers subject to the jurisdiction of the authority assessing the tax.

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APPROVED
SEP 20 2013
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Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

Seventh Revised Tariff OK-5

RATE SCHEDULE OK-5

MEDIUM BUSINESS

AVAILABILITY

Subject to the availability of gas from suppliers, this Schedule is applicable to all customers of Arkansas Oklahoma Gas Corporation ("Company") receiving service from the pipelines of the Company located in the Oklahoma service area when the gas supplied, pursuant to said service, is consumed by individually-metered customers for business, commercial or other non-residential activity and is not purchased for resale. Service pursuant to this Schedule is limited to those customers whose annual consumption of natural gas was, and whose expected annual consumption is reasonably projected to be in excess of Ten Thousand (10,000) MCF, but not to exceed Thirty Thousand (30,000) MCF.

RATES

The charges for natural gas service at any one (1) point of delivery each month shall be as follows:

Customer Charge \$200.00 per month.

Distribution Rate First 500 MCF at \$5.61613 per MCF.
Over 500 MCF at \$2.68965 per MCF.

Commodity Rate The Commodity Rate will be calculated and adjusted periodically, pursuant to the terms of the Company's Cost-of-Gas Adjustment Clause ("COG").

Rates Authorized by The Oklahoma Corporation Commission:		
Effective:	Order No.	Cause No.
March 1, 2022	723211	PUD 202100081
November 1, 2020	703084	PUD 201900028
October 1, 2020	714513	PUD 202000051
November 1, 2019	703084	PUD 201900028
April 1, 2017	662210	PUD 201600494
March 30, 2016	651288	PUD 201500425
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 2006000379

APPROVED
March 3, 2022
DIRECTOR
of
PUBLIC UTILITY DIVISION

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

First Revised Tariff OK-5

RIDERS

In addition to the COG, the following riders, as on file with the Oklahoma Corporation Commission ("Commission") and in effect from time to time, are applicable to service under this Schedule:

<u>Rider Name</u>	<u>Description</u>
MT	Municipal Tax Adjustment
UA	Annual Public Utility Assessment Adjustment
PBR	Performance Based Rate Plan

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. Service will be rendered under this Schedule until service is discontinued to customer or the Schedule is superseded by Oklahoma Corporation Commission Order. In the event service is discontinued at the request of the customer, or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of Two Hundred Dollars (\$200.00) per month for each month, or fraction thereof, that service was discontinued.

TERMS OF PAYMENT

All bills are due and payable fourteen (14) days after the date the bills are mailed.

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the schedules, tariffs, rules and regulations of the Company on file with the Commission and the Commission's Rules and Regulations Prescribing Standards for Gas Service.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

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Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

Original Tariff OK-5

Service under this Schedule is subject to all applicable Oklahoma state sales and/or gross receipts taxes. Service is also subject to all local sales, gross receipts and franchise taxes that have been, or may be, assessed by the political sub-divisions serviced by the Company. These taxes shall, on a monthly basis, be billed directly to each customer and shall be in addition to the rates otherwise approved by the Commission. The state taxes will be billed to all Oklahoma customers. Local taxes will be billed directly to all customers subject to the jurisdiction of the authority assessing the tax.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

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First Revised Tariff OK-7

RATE SCHEDULE OK-7

LARGE BUSINESS

AVAILABILITY

Service under this Schedule is available, subject to the Order of Curtailment in Arkansas Oklahoma Gas Corporation's ("Company") rules and regulations on file with the regulatory body having jurisdiction and subject to the availability of gas from suppliers, to customers whose annual consumption for the twelve (12) months prior to the initiation of service under this Schedule, or prior to each anniversary thereafter, was, and whose expected annual consumption is reasonably projected to be, in excess of Thirty Thousand (30,000) MCF. Service under this Schedule is not available for resale to others or for stand-by service. Customer must elect either Transportation or Sales service under this Schedule prior to April 1 of each year for gas service commencing on August 1, by submitting, via e-mail or facsimile transmission on a form provided by Company, customer's election to be served under this Schedule and customer's monthly nominations of expected gas usage for the twelve (12) contract months. Customers not electing Transportation or Sales service prior to April 1 will be served as a Transportation customer.

Customers who operate multiple facilities on the Company's system may aggregate each facility's consumption to qualify under this Schedule; provided, however, each aggregated facility shall be individually subject to the rates and terms of this Schedule.

Service under this Schedule shall be for a twelve-month period from August 1 through July 31.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

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Tel: 479-783-3181

Seventh Revised Tariff OK-7

CURTAILMENT AND CONDITIONS OF SERVICE

Service under this Schedule is subject to discontinuance without notice in case of an actual or anticipated shortage of natural gas; or when, in the Company's judgment, it becomes necessary to protect the continuity of gas service to its Residential and Small Business customers. The Company will not be liable for damages occasioned by interruptions, curtailment or discontinuance of gas service supplied under this Schedule. Customers receiving gas service under this Schedule shall either install, own and maintain complete alternate fuel stand-by facilities and sufficient stand-by fuel to enable customers, in the event of full curtailment of gas, to maintain continuous plant operations on stand-by fuel, or be willing to suspend operations when the Company partially curtails or discontinues natural gas service to customers being billed under this Schedule.

RATES

The charges for natural gas service at any one (1) point of delivery each month shall be as follows:

Customer Charge	\$1,000.00 per month for each meter served under this Schedule.
Demand Charge	A monthly charge calculated by multiplying \$5.00 times customer's peak-day consumption as determined in Cause No. PUD 201200236.
Distribution Rate	First 4,000 MCF at \$ 2.42177 per MCF. Over 4,000 MCF at \$0.95307 per MCF.
Commodity Rate-Sales	The Commodity Rate for customers electing Sales service will be calculated and adjusted periodically pursuant to the terms of the Company's Cost-of-Gas Adjustment Clause ("COG").
Commodity Rate-Transport	Company will not provide natural gas to customer.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
March 1, 2022	723211	PUD 202100081
November 1 2020	703084	PUD 201900028
October 1, 2020	714513	PUD 202000051
November 1, 2019	703084	PUD 201900028
April 1, 2017	662210	PUD 201600494
March 30, 2016	651288	PUD 201500425
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 2006000379

APPROVED
March 3, 2022
DIRECTOR
of
PUBLIC UTILITY DIVISION

ARKANSAS OKLAHOMA GAS CORPORATION

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Tel: 479-783-3181

First Revised Tariff OK-7

RIDERS

The following riders, as on file with the Oklahoma Corporation Commission ("Commission") and in effect from time to time, are applicable to service under this Schedule:

<u>Rider Name</u>	<u>Description</u>
COG	Cost-of-Gas Adjustment Clause (only for those customers electing Sales service)
MT	Municipal Tax Adjustment
UA	Annual Public Utility Assessment Adjustment
PBR	Performance Based Rate Plan

OTHER CHARGES/CREDITS

For Customers electing Transportation service, the Customer's portion of Lost-and-Unaccounted-For Gas shall be provided in-kind as detailed in Rate Schedule OK-BRS.

SPECIAL PROVISIONS

Service is subject to all applicable Oklahoma state sales and/or gross receipts taxes. Service is also subject to all local sales, gross receipts and franchise taxes that have been or may be assessed by the political subdivisions served by the Company. These taxes shall, on a monthly basis, be billed directly to each customer and shall be in addition to the rates otherwise approved by the Commission. The state taxes will be billed to all Oklahoma customers. Local taxes will be billed directly to all customers subject to the jurisdiction of the authority assessing the tax.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

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Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

First Revised Tariff OK-7

SERVICE RESTITUTION CHARGE

This Schedule is a continuous service schedule. Service will be rendered under this Schedule until service is discontinued to customer or the Schedule is superseded by Commission Order. In the event service is discontinued at the request of the customer or for non-payment, and thereafter restored at the same location for the same customer or occupant within a twelve (12) month period following the date service is discontinued, a service restitution charge will become due and payable when service is restored. This charge shall be computed on the basis of One Thousand Dollars (\$1,000.00) per month for each month, or fraction thereof, that service was discontinued.

TERMS OF PAYMENT

All bills are due and payable fourteen (14) days after the date the bills are mailed.

CONDITIONS AND TERMS OF SALE

Service under this Schedule is subject to the schedules, tariffs, rules and regulations of the Company on file with the Commission and the Commission's Rules and Regulations Prescribing Standards for Gas Service.

Service, pursuant to this Schedule, is subject to the terms of the Business Rate Schedule Appendix ("OK-BRS").

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

First Revised Tariff OK-CNG

**RATE SCHEDULE OK-CNG
COMPRESSED NATURAL GAS SERVICE**

Availability

Subject to the availability of natural gas from suppliers, natural gas service under this rate schedule is available to any individually metered commercial or industrial customer for providing gas service to a compressed natural gas facility, at any point on the Company’s system where adequate capacity presently exists or can be provided in accordance with the rules of the Oklahoma Corporation Commission. Natural gas is available for resale to the public or use in Customer’s private fleet under this Schedule, but only with the express written permission of the Company.

Eligibility for service under this rate schedule will be determined annually prior to April 1 of each year for gas service commencing on August 1, or upon commencement of service for new customers at new locations, by submitting, via facsimile transmission on a form provided by Company, Customer’s election to be served under this schedule and Customer’s expected gas usage for the twelve (12) contract months.

Customers served under this rate schedule whose annual consumption is projected to be more than 300,000 CCF may elect to secure their own gas supply for transportation on the Company’s distribution system. Customers who operate multiple facilities on the Company’s system may aggregate each facility’s consumption to qualify for transportation service under this Schedule; provided, however, each aggregated facility shall be individually subject to the rates and terms of this Schedule.

Service under this Schedule shall be for a twelve-month period from August 1 through July 31.

Conditions and Terms of Sale

Service under this rate schedule is subject to the rules and regulations of the Company on file with the Oklahoma Corporation Commission and the Commission’s General Service Rules. Service, pursuant to this schedule, is subject to the terms of the OK-BRS Business Rate Schedule Appendix (“OK-BRS”). Service under this rate schedule is available only with the Company as the sole supplier or transporter of natural gas for Customer, and is not available for standby or supplemental service or for resale to others in any form except as compressed natural gas for motorized vehicles. The minimum period for which service under this rate schedule is available is one (1) year.

Service for any end-use of gas other than for motorized vehicular use, such as space heating, water heating, processing or boiler fuel use, is not permitted under this rate schedule. Service which is provided for other end-uses through a separate meter at the same location will be billed by the Company under the applicable rate schedule.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
February 24, 2016	650190	PUD 201600022

APPROVED
March 9, 2016
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

First Revised Tariff OK-CNG

Rates

The charges for natural gas services supplied pursuant to this Schedule shall be as follows:

1. For gas service provided to Company-owned CNG refueling stations, the Company will provide, install and maintain all necessary compression and storage facilities, except the equipment to be installed on Customers' vehicles. The charges for natural gas service provided to a Company-owned CNG refueling station shall be as follows:

Distribution Rate \$0.80 per hundred cubic feet (CCF).

Commodity Rate The Commodity Rate will be established two times per year. The Winter Season Rate will be effective during the months of November through the following March and shall be the November through March NYMEX Strip. The Summer Season Rate will be effective during the months of April through October and shall be the April through October NYMEX Strip.

2. For gas service provided to a customer-owned CNG refueling station, the Customer will provide, install and maintain all necessary compression and storage facilities. The Customer is required to provide electrical service and power to the compression facilities. The Customer shall be responsible for payment of all federal and state motor fuel taxes. State and local sales taxes are not applicable to compressed natural gas service for use as a motor fuel. The charges for natural gas service provided to a Customer-owned CNG refueling station shall be as follows:

Customer Charge \$100.00 per month

Distribution Rate \$0.1000 per CCF

Commodity Rate The Commodity Rate will be established two times per year. The Winter Season Rate will be effective for billings rendered to customers during the months of November through the following March and shall be the November through March NYMEX Strip. The Summer Season Rate will be effective for billings rendered to customers during the months of April through October and shall be the April through October NYMEX Strip.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
February 24, 2016	650190	PUD 201600022

APPROVED
March 9, 2016
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

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Tel: 479-783-3181

First Revised Tariff OK-CNG

Riders

The following riders, as on file with the Oklahoma Corporation Commission and in effect from time to time, are applicable to service to a Customer-owned CNG station under this Schedule:

<u>Rider Name</u>	<u>Description</u>
MT	Municipal Tax Adjustment Rider
UA	Annual Public Utility Assessment Adjustment

Terms of Payment

If charges pursuant to this rate schedule are billed, all bills are due and payable fourteen (14) days after the date the bills are mailed. A late payment charge will be imposed after the due date.

Other Conditions

It is recognized that Company has authority without approval from the Oklahoma Corporation Commission or its staff to negotiate and vary from Customer to Customer the Rate and the Additional Charges set forth in this Tariff, and each of the Riders herein, including but not limited to the fees to be charged thereunder and the General Terms and Conditions of the OK-BRS.

If the Company and Customer elect not to enter into a formal written gas transportation agreement, any transportation service provided by Company shall be deemed to be provided subject to the General Terms and Conditions of the OK-BRS.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
February 24, 2016	650190	PUD 201600022

APPROVED
March 9, 2016
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. Box 2414
Fort Smith, AR 72902-2414
479/783-3181, Ext.____
E-mail: _____
Fax: 479/784-2095

ELECTION OF SERVICE

_____ hereby elects to receive either natural gas Transportation or Sales service from Arkansas Oklahoma Gas Corporation beginning August 1, 20____, through July 31, 20____ pursuant to AOG's Large Business Rate Schedule:

Transportation _____

Sales _____

Customer's anticipated monthly and annual consumption in MMBtu shall be:

August	_____	February	_____
September	_____	March	_____
October	_____	April	_____
November	_____	May	_____
December	_____	June	_____
January	_____	July	_____

Total anticipated Annual Consumption _____ MMBtu.

Dated this _____ day of _____, 20__.

By: _____ (Customer)

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

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Tel: 479-783-3181

Original Tariff OK-BRS Business Rate Schedule Appendix

NOTE: Please provide the following contact information for Notices and Correspondence:

Contact Name _____
Title _____
Address _____
Tel _____ Fax _____
E-mail _____
Facility Service Address _____
Billing Address _____

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

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SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

GENERAL TERMS AND CONDITIONS

A. Schedule Conversion Costs

1. All customers that qualify for the Large Business rate class will be required to pay all costs associated with the installation of telemetering equipment and automatic gas sampling equipment (if such equipment does not already exist at customer's facilities), and to provide Arkansas Oklahoma Gas Corporation ("Company") a telephone service or dedicated extension to allow remote access to the metering equipment. If the customer chooses not to pay the costs associated with the installation of telemetering equipment at a particular location, that meter will be billed as if the customer is in the Medium Business rate class.
2. System supply customers electing Transportation service shall bear the reasonably and prudently incurred costs related to the conversion, including system supply-related costs and any additional administrative costs. The Company shall maintain adequate records to demonstrate such costs and to substantiate that this result has been achieved, and shall make such information available to the converting customer upon request.

B. Gas Commodity Charges

1. The Company will charge Large Business customers electing Sales service for natural gas supplies based upon the amount of gas delivered to the customer.
2. The Company will not charge Large Business customers electing Transportation service for natural gas supplies (each customer will be responsible for its own natural gas supplies).
3. Lost-and-Unaccounted-For Gas ("LUFG") and Company-Use Gas ("CUG") will be allocated to and recovered from the system supply customers, as defined in the Cost-of-Gas Adjustment Clause ("COG"). Large Business Transportation customers shall provide their allocated portion of LUFG and CUG in-kind, calculated as follows:
 - (i) Total LUFG and CUG volumes for the fiscal year ended are calculated on a system-wide basis.

Rates Authorized by The Oklahoma Corporation Commission:		
Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

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SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

- (ii) Total system deliveries are calculated for the fiscal year.
- (iii) The LUFG and CUG Annual Rate is calculated by dividing volumes from (i) by delivery volumes in (ii).
- (iv) The LUFG and CUG Annual Rate shall then be applied to Large Business Transportation customer's monthly volumes to determine the volumes to be provided in-kind.

C. Obligations of the Parties

1. Commitment:

- 1.1 Customers shall elect either Sales or Transportation service.
- 1.2 The Company shall sell and deliver on a best-efforts, interruptible basis to customers electing Sales service, natural gas supplies purchased by Company and subject to Company's Cost-of-Gas Adjustment Clause ("COG").
- 1.3 Transportation customer shall purchase its natural gas requirements directly from third parties for the delivery of said gas to Company's Point(s) of Receipt for redelivery to customer at the Point(s) of Delivery. Company shall transport and customer shall purchase such transportation service from Company subject to the terms and conditions herein.
- 1.4 Customer shall receive, through Company's system, customer's entire gas supply requirements for customer's facility and use. Notwithstanding the foregoing, upon customer's request, Transportation customer may purchase back-up gas supply from Company as provided in Section 2.2 herein.

2. Rates:

- 2.1 Subject to all of the terms and conditions hereinafter stated and the provisions of Rate Schedule OK-BRS, Company agrees to accept and to transport volumes of natural gas delivered to it for customer, and customer agrees to pay Company for such transportation pursuant to the rates and

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APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

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First Revised Tariff OK-BRS Business Rate Schedule Appendix

charges described in the Large Business Rate Schedule of Company approved by the Oklahoma Corporation Commission ("Commission"), as the same may be revised from time-to-time.

- 2.2 If, and only if, customer requests such service, Company also agrees to provide back-up Sales service on a best-efforts basis at the highest price Company paid for gas in the month in which the back-up service is taken.
- 2.3 Subject to the terms and conditions hereinafter stated, Company agrees to deliver such gas to customer at the Point(s) of Delivery. Company shall pay all reasonable costs for all Receipt Point(s) with interstate pipelines that are necessary to satisfy the gas supply requirements of all the Company's customers. If customer requests additional Receipt Point(s), customer shall pay all reasonable costs for said Receipt Point(s), unless paid for by another party, such as an interconnecting pipeline or gas supplier.
- 2.4 If customer receives both transportation and best-efforts back-up service, customer shall pay only one (1) monthly service charge in such month for services rendered hereunder.
- 2.5 Nothing contained herein shall be construed as affecting in any way the right of Company to unilaterally make application for a change in its rates and/or General Terms and Conditions of service to the regulatory authority having jurisdiction over the service provided hereunder. If such application affects transportation service, Company shall notify the customer of such application. Customer retains all rights to protest or oppose any such applications.
- 2.6 Company's charges will apply to all gas delivered to customer.

3. Payment/Deposits

- 3.1 Payments for gas service delivered hereunder shall be due and payable within fourteen (14) days after the date the bills are mailed; and, if not paid when due, Company shall have the right to discontinue service upon twenty-four (24) hours written notice. Company may also require, as a condition of commencement or continuation of service, a deposit equal to three-twenty-fourths (3/24) of customer's estimated annual billings at any time to secure

Rates Authorized by The Oklahoma Corporation Commission:

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First Revised Tariff OK-BRS Business Rate Schedule Appendix

payment of bills hereunder.

3.2 In accordance with the United States Bankruptcy Code, U.S.C.A. Title 11 § 366, Company may require customer to furnish adequate assurance of payment in the form of a deposit or other security. This deposit may be in addition to all other deposits posted with the Company before the bankruptcy filing.

D. Points of Delivery/Receipt

1. The Point(s) of Delivery shall be at the outlet side of Company's meter(s) at the customer's facility(ies).

2.1 The Point(s) of Receipt shall be:

- a. Company Line "F" interconnect with CEGT Line "OT-27," Sequoyah County, Oklahoma.
- b. Company Line "I" interconnect with CEGT Line "O," LeFlore County, Oklahoma.
- c. Company Line "I" interconnect with OGT, Pocola, Oklahoma.
- d. Company Line "H-61" interconnect with OGT, Spiro, Oklahoma.

Subject to Section C.2.3 herein, Company shall make available, upon demand, within a reasonable period of time, additional Receipt Points.

2.2 Company's gas received at the Receipt Point(s) shall, at all times, be the first gas through the meter.

E. Assignment

The Election of Service shall be binding upon the parties, their successors and assigns; provided, however, that the Election of Service and/or the rights and obligations thereunder shall not be assignable, in whole or in part, by either party unless such assignment shall be

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
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August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

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Original Tariff OK-BRS Business Rate Schedule Appendix

to a purchaser or successor to substantially all of the assets, properties and business of the assigning party who will carry on the business of the assigning party in substantially the same location.

F. Terms of Sale

The rates charged and service provided shall be subject to regulation by the regulatory authority having jurisdiction; to all applicable present and future state and federal rules and regulations; and to all other rules, regulations, and orders of any other regulatory authority having jurisdiction of the subject matter or either of the parties.

G. Notices

Any notices given by either party shall be sent by certified mail, facsimile or e-mail to the contact party as reflected on the Election of Service; or to such other addresses as either party may, from time-to-time, designate in writing.

The parties agree to notify the other of the name and address of the person or persons authorized to act for the party in respect to routine operating matters, routine operating requests, reports and billings. Other matters of a routine nature shall, upon such notification, be directed to the persons so designated.

H. Nominations and Scheduling

1. The customer or its designated agent shall submit original nominations for gas flow to the Company at least five (5) working days prior to the beginning of each flow month.
2. The customer or its designated agent may submit revised amended nominations on a daily basis throughout the flow month.
3. Amended nominations for gas flow shall be submitted to the Company no later than 8:30 AM Central Time the day prior to gas flow. If a change in the nomination level is desired on a weekend or Company holiday (as defined in the tariff), then nominations shall be submitted to the Company no later than 8:30 AM on the last business day immediately prior to such weekend or holiday.
4. Original and amended nominations shall be completed on the Company's standard

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August 20, 2007	543142	PUD 200600379

**APPROVED
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ARKANSAS OKLAHOMA GAS CORPORATION

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First Revised Tariff OK-BRS Business Rate Schedule Appendix

nomination form and submitted to the Company's Gas Control Department. The Company and the customer may agree on other means of submitting nominations.

5. Nominations shall be expressed in MMBtu.
6. The Company shall accept all nominations except those that are inconsistent with the recently observed deliveries and projected deliveries for the service month. Amended nominations shall be allowed to reflect attempts to eliminate existing imbalances. However, Company shall not be obligated to accept daily nominations which deviate by more than 50% from a customer's actual anticipated daily requirements.
7. Once a nomination is made and confirmed by the Company, that nomination will remain in effect through the end of the month or until changed by the customer.
8. Company shall schedule gas in the following order of priority:
 1. First Priority: Customers flowing gas through a Receipt Point, or through capacity in the prior month, shall have priority to continue flowing that gas through such Receipt Point or capacity, provided such transportation is nominated at least five (5) working days prior to the flow month.
 2. Second Priority: Customers nominating gas at new Receipt Points, or for increased amounts of capacity, provided such transportation is nominated at least five (5) working days prior to the flow month.
 3. Third Priority: Customers nominating gas less than five (5) working days prior to the flow month, or increasing their nominations during the flow month, shall have priority on a first-in-time, first-in-right basis.

Within any of these priority levels, if there is insufficient Receipt Point or transportation capacity, scheduling shall be on a pro rata basis.

4. All flowing transportation gas shall be curtailed on a pro rata basis.

I. Balancing

1. The cumulative level of imbalance for a Business Transportation customer shall be

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the difference between the amount of gas supplies nominated on the customer's behalf and the amount of natural gas supplies delivered to the customer, less the in-kind amounts of LUGF to the customer.

2. The Company shall make available daily imbalance information to the customer and/or the customer's agent. Information shall include nominations, electronic measurement data, deliveries, meter observations, billing data and other information requested by the customer or the customer's agent. Information shall be available to the customer not later than 8:00 PM Central Time on the next regular business day immediately following the flow day.
3. Customers shall make a good faith effort to minimize imbalances. Customers shall also make a good faith effort to correct any such imbalances as soon as practical.
4. If a customer has a cumulative imbalance greater than 5% of the projected deliveries for the service month, for a period of time greater than forty-eight (48) consecutive hours, the Company shall have the right, after providing twenty-four (24) hours notice to the customer and customer's agent, to take corrective action as required to eliminate the imbalance by restricting deliveries, receipts, and nominations as indicated below. The Company shall not be obligated to deliver a greater volume of gas (inclusive of in-kind LUGF) to a Business customer than is nominated by that customer, unless such action is an attempt to correct an existing imbalance. The Company shall also not be obligated to confirm a nomination that is greater than the amount of natural gas that is delivered to the customer (inclusive of in-kind LUGF), unless such action is an attempt to correct an existing imbalance. The Company shall remain obligated to deliver to the customer (inclusive of LUGF) all gas supplies that are nominated (confirmed nominations only) by the customer.

J. Imbalance Penalties

1. In the event that the imbalance (prior to cash out) at the end of the service month for a customer exceeds 5% of the natural gas delivered by the Company to the customer (inclusive of in-kind LUGF), the Company will charge the customer a penalty. However, customers will not be subject to this penalty if they are below the five percent (5%) tolerance prior to making a correction for the Btu content of the gas and exceed the five percent (5%) tolerance after such correction.

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2. The amount of the penalty will be equal to the product of the excessive imbalance (the total amount of the imbalance less 5% of the natural gas delivered by the Company to the customer inclusive of in-kind LUGF) and \$0.50 per MMBtu.
3. To the extent necessitated by operational problems on Company's system (or any identifiable portion thereof), and consistent with the balancing requirements set out in the BRS, Company shall have the authority to cause customer to come into balance. Charges for non-compliance, in excess of the 5% tolerance, shall be the higher of a price equal to 150% of Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price, as defined in Section K of the OK-BRS.

K. Cash-out (Business Transportation Customers)

1. All MMBtu imbalances that remain at the end of the service month shall be cashed out.
2. In the event the customer owes natural gas volumes to the Company (negative customer imbalance) at the end of the service month, the Company shall charge the customer a rate per MMBtu calculated as follows:
 - a. Negative customer imbalance not exceeding 5% of the gas delivered: The customer shall purchase the total negative imbalance at the higher of a price equal to Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - b. Negative customer imbalance greater than 5% and less than or equal to 10% of the gas delivered: The customer shall purchase the total negative imbalance at the higher of a price equal to 115% of Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - c. Negative customer imbalance greater than 10% of the gas delivered: The customer shall purchase the total negative imbalance at the higher of a price equal to 130% of Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.

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3. In the event the Company owes natural gas volumes to the customer (positive customer imbalance) at the end of the service month, the Company shall pay the customer a rate per MMBtu calculated as follows:
 - a. Positive customer imbalance not exceeding 5% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - b. Positive customer imbalance greater than 5% and less than or equal to 10% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to 85% of Company's Seasonal Cost of Gas, as filed with the Commission, in effect for the month in which the imbalance occurs, or the Index price.
 - c. Positive customer imbalance greater than 10% of the gas delivered: The Company shall purchase the total positive imbalance at the lower of a price equal to 70% of Company's Seasonal Cost of Gas, as filed with the Commission, for the month in which the imbalance occurs, or the Index price.
 4. "Index" price shall be the price listed as the Index for CenterPoint Energy Gas Transmission Co. "East" in a table entitled, "Prices of Spot Gas Delivered to Pipelines" in Platts "Gas Daily Price Guide" first published in each calendar month. If said Index price ceases to be published, Company will use a reasonable alternative price in Platts first published in each calendar month.

L. Title to Gas

1. Title to and responsibility for the gas, sold by Company to customer, shall pass to customer at the outlet of Company's meter or meters (Point of Delivery) and customer shall be responsible for the construction, operation, and maintenance of all facilities necessary to safely receive and utilize the gas at and beyond that point. Customer agrees to indemnify and hold Company harmless from and against any and all damages, liabilities, and claims arising out of the possession, use, or presence of the gas after it has passed the Point of Delivery.

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- 2. Ownership of transported volumes contracted by customer will, at all times, remain vested in customer, or customer's agent.
- 3. Customer warrants its title to all gas delivered to Company, and that gas shall be free and clear from all liens, claims, and encumbrances whatsoever.
- 4. Customer and Company shall be responsible for any damage or injury arising as a result of its negligence while in control and possession of the gas delivered until the gas has been delivered to the other party at the Point(s) of Receipt or Delivery.

M. Liabilities

Each party assumes full responsibility and liability for its negligence in the operation of facilities owned by it, or otherwise in connection with the transportation of gas.

N. Force Majeure

In the event of either party being rendered unable wholly or in part by *force majeure* to carry out its obligations hereunder, other than to make payments of amounts due hereunder, it is agreed that upon such party giving notice and full particulars of such *force majeure* by facsimile transmission or e-mail to the other party as soon as known and practical, the obligations of the party giving such notice, so far as they are affected by such *force majeure*, shall be suspended during the continuance of any inability so caused, but for no longer period, and such cause, as far as possible, shall be remedied with all reasonable dispatch. The term "*force majeure*," as employed herein, shall mean acts of God, strikes, lockouts, or other industrial disturbances, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, hurricanes, storms, floods, washouts, arrests, priority limitation or restraining orders of any kind of the government of the United States or a state of any civil or military authority, civil disturbances, explosions, breakage, accidents, tests, maintenance or repairs to machinery or lines of pipe, freezing of wells or lines or pipe, partial or entire failure of natural gas wells, including storage wells, inability to obtain or unavoidable delay in obtaining material and equipment, and any other causes, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension. The settlement of strikes or lockouts or other labor difficulties shall be entirely within the discretion of the party having the difficulty, and the above requirement that any *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes, lockouts, or other labor disturbances, by acceding to the demands of opposing party when such course is inadvisable in the discretion of the party having the difficulty.

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O. Quality

1. General - The gas received by Company shall be commercial in quality and condition. It shall not contain more than one-fourth (1/4) grain of hydrogen sulphide nor more than ten (10) grains of total sulphur per one hundred (100) cubic feet, and not more than seven (7) pounds of water per million cubic feet at the delivered pressure. The gas shall have an average BTU content of at least nine hundred and seventy-five (975) BTU per cubic foot at 14.73 psia and sixty degrees Fahrenheit (60° F). The gas must comply with the gas quality standards as imposed by pipelines downstream of the Company.
2. Deficiencies - If, at any time, gas tendered for delivery shall fail to conform substantially to any of the quality specifications set forth above, and Company notifies the customer of such deficiency, and the customer fails to remedy any such deficiency as soon as reasonably possible, Company may, at its option, refuse to accept delivery pending correction of the deficiency by the delivering party, or it may continue to accept delivery and make such changes necessary to cause the gas to conform to such specifications, in which event customer shall reimburse Company for all reasonable expenses incurred by Company in effecting such changes.
3. Receipt Points (Coalescing Filters) - All gas tendered for delivery to Company shall pass through a coalescing filter. A coalescing filter approved by Company shall be installed and maintained at new Receipt Points at customer's expense immediately upstream of Company's measuring equipment at each Point of Receipt, unless such facilities are existing.

P. Method of Measurement

1. Unit of Volume - The unit of volume of gas for all purposes hereunder shall be one thousand cubic feet (MCF) at a pressure of fourteen and seventy-three one-hundredths pounds per square inch (14.73 p.s.i.) absolute and at a temperature of sixty degrees Fahrenheit (60° F) and the readings and registration of the metering equipment shall be computed into such unit of volume.
2. Basis - All orifice meter volumes shall be computed in accordance with the most current edition of ANSI-2530 (Gas Measurement Committee Report No. 3 of the American Gas Association), including the Appendix thereto, as revised from time-to-

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time. Where measurement is by other than orifice meters, all necessary factors for proper volume determination shall be applied.

All orifice meter volumes shall be corrected for deviations from the ideal gas laws (supercompressibility) in accordance with the aforementioned Committee Report No. 3. Where displacement meters are used, the square of the orifice meter supercompressibility factor shall be applied.

For the purpose of measurement, the atmospheric pressure shall be assumed to be 14.40 psia.

Measurement by displacement or turbine shall be in accordance with applicable American Gas Association standards or recognized industry standards.

- 3. Heating Value - Determination of the heating value shall be by recording calorimeter approved by the Company. The average calorific value determined shall be used for the billing cycle.

In the absence of a recording calorimeter, calorific value shall be determined from a gas sample obtained using industry-recognized and accepted procedures. The calorific value shall be determined by a laboratory approved by Company, or by Company using industry-accepted analytical equipment.

- 4. Determination of Flowing Temperature - The temperature of the gas flowing through the meter station shall be obtained by the use of a recording thermometer, and gas temperature each day shall be used in computing the delivery of gas during such day. Corrections for temperature may also be made by electronic flow computers.

- 5. Determination of Specific Gravity - The specific gravity of the gas flowing through meters shall be determined by means of a recording gravimeter located at the Receipt Point measuring station or at any other point on the pipeline where there will be no commingling thereafter of gas with that delivered to the receiving party and the arithmetic average specific gravity each day at such point shall be used in computing the delivery of gas during such day at such point.

In the absence of a recording gravimeter, specific gravity may be calculated from an analysis of a gas sample obtained using industry-recognized and accepted procedures. The reported gravity shall be used as the average daily value for specific gravity.

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Where displacement meters are installed and where the quantities of gas metered will not be materially affected by so doing, the specific gravity of the gas on any day may be determined by any other recognized method which may be practicable in the circumstances.

Q. Measurement Equipment

1. Installation and Operation by Company - Company shall provide and maintain recognized, standard meters and regulators at the Point(s) of Delivery to the customer for the accurate measurement and regulation of all gas transported for, and/or sold to, the customer. Company may install, maintain and operate, at or near the Company's Receipt Points, a measuring station properly equipped with meters and other necessary equipment by which the volume of gas delivered to Company shall be measured. The title to all meters, appliances, equipment, etc., placed on the customer's premises and not sold to the customer shall remain with Company, with right of removal, and no charge shall be made by the customer for use of premises occupied by same.

Company shall have the right of free use and ingress and egress at all times for the purpose of installation, operation, repair or removal of such measuring equipment.

If Company is required to add any facilities in order to provide service pursuant to this agreement, the customer shall pay all costs of such added facilities, unless paid for by another party, such as an interconnecting pipeline or gas supplier.

2. Calibration and Test of and Access to Meters - The accuracy of all measuring equipment, whether owned by a producer, pipeline, or Company, shall be subject to test at the request of either Company or the customer. Company shall have the right to have representatives present at the time of any installing, cleaning, changing, repairing, inspecting, testing, calibrating, or adjusting done in connection with receipt measuring equipment. Customer shall have the right to have representatives present at the time of any installing, cleaning, changing, repairing, inspecting, testing, calibrating, or adjusting done in connection with measuring equipment used to deliver gas to customer.

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The accuracy of measuring equipment shall be verified at reasonable intervals, but not more frequently than once in any thirty (30) day period and not less frequently than once in any one hundred and twenty (120) day period. In the event either party shall notify the other that it desires a special test of said measuring equipment the parties shall cooperate to secure promptly verification of the accuracy of such equipment. Each party shall give to the other party sufficient advance notice of the time of all such special tests so that the other party may conveniently have its representatives present.

- 3. Charts and Records - Upon request by Company, the records and charts from measuring equipment used in the receipt of gas, together with calculations therefrom, shall be submitted to Company for inspection and verification, subject to return within thirty (30) days after receipt.

All test data, charts and other required data pertaining to the receipt or delivery of gas by their respective measurement equipment shall be retained for a period of three (3) years, or such other period or periods as may be prescribed with respect to them by regulatory bodies having jurisdiction.

- 4. Correction of Metering Errors - If, upon test, measuring equipment is found to be in error by not more than two percent (2%), previous recordings of such equipment shall be considered accurate in computing deliveries, but such equipment shall be adjusted at once to record accurately.

If, upon test, measuring equipment shall be found to be inaccurate by an amount exceeding two percent (2%), then any previous recordings of such equipment shall be corrected to zero (0) error for any period which is known definitely or agreed upon; but, in case the period is not known or agreed upon, such correction shall be for a period extending over one-half (1/2) of the time elapsed since the date of the last test, not exceeding a correction period of forty-five (45) days.

- 5. Failure of Meters - In the event a meter is out of service or registering inaccurately, the volume of gas received or delivered by Company shall be determined:
 - a. By using the registration of any check meter or meters, if installed and accurately registering; or, in the absence of (a);

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- b. By correcting the error if the percentage of error is ascertainable by calibration, tests or mathematical calculations; or, in the absence of both (a) and (b); then

 - c. By estimating the quantity of delivery during a period under similar conditions when the meter was registering accurately.

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RATE SCHEDULE OK-COG

COST-OF-GAS ADJUSTMENT CLAUSE

A. Cost of Gas Adjustment ("COG") Applicability and Requirements:

The charges for gas sales service contained in Arkansas Oklahoma Gas Corporation's ("AOG") total billing to System Supply Customers as defined at B. (5) shall include the cost of gas sold as identified in this Clause. For purposes of this clause, the cost of gas sold shall include the sum of all gas purchased for AOG System Supply Customers, including Lost-and-Unaccounted-For Gas ("LUFGE") volumes and Company-Use Gas ("CUG") volumes, upstream pipeline transportation and storage charges not included in AOG's non-gas cost of service, the cost of gas withdrawn from storage less the cost of gas injected into storage of other storage arrangements, and any fees, gains or losses and other transaction costs associated with the use of various financial instruments by AOG to stabilize gas prices and off-system transportation revenue adjustments.

B. Definitions and Provisions:

(1) Cost of Gas Sold - For purposes of this clause, the cost of gas sold during a month shall be the sum of all gas purchased for AOG System Supply Customers, including LUFGE and CUG, upstream pipeline transportation and storage charges not included in AOG's non-gas cost of service, the cost of gas withdrawn from storage less the cost of gas injected into storage or other storage arrangements, and fees, gains or losses and other transaction costs associated with the use of various financial instruments by AOG to stabilize gas prices and off-system transportation revenue adjustments. The actual cost of gas sold will be assigned to System Supply Customers using a Jurisdictional Allocation Factor as defined at B.(6). An annual true-up adjustment will be performed between jurisdictions for the 12 months ending August 31 of each year and reported in the Company's Winter Season COG filing.

(2) Fixed Transportation Charges - Charges incurred for transporting gas to AOG's system on upstream pipelines that do not vary with the volume of gas being transported. For example, upstream pipeline demand charges.

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(3) Fixed Storage Charges - Charges incurred for storing gas that do not vary with the volume of gas injected into or withdrawn from storage and that are not included in AOG's non-gas cost of service. Examples include third party storage demand and/or reservation fees.

(4) Fixed Gas Supply Charges - Charges incurred for the acquisition of gas supply that do not vary with the volume of gas purchased. Examples include supply, demand and/or reservation fees.

(5) System Supply Customers - For purposes of this COG clause, system supply customers are those customers receiving sales service under Residential Sales, Small Business Sales, Medium Business Sales, and Large Business Sales Schedules.

(6) Jurisdictional Allocation Factor – The Jurisdictional Allocation Factor for Oklahoma customers will be calculated as the total sales volumes to Oklahoma System Supply Customers divided by total sales to all AOG System Supply Customers. The Jurisdictional Allocation Factor will be calculated for the 12 months ending August 31 of each year and will be filed annually with the Company’s Winter Season COG filing.

(7) Off-System Transportation Revenue – All revenues collected by AOG for performing a FERC jurisdictional transportation service. Off-System Transportation Revenue shall be credited to system-supply customers via a credit adjustment to the actual costs of gas for the month in the Deferred Gas Account.

(8) Lost-and-Unaccounted for Gas (“LUFG”) and Company-Use Gas (“CUG”) Annual Rate – The LUFG and CUG rate shall be based on the previous 12 months ending August 31, in order to establish an effective on-system rate to be applied to delivered volumes applicable to Large Business Transportation Customers for the period November 1 through October 31. The effective LUFG and CUG rate shall be calculated per Section B.3. of the OK-BRS Schedule. The amount of LUFG and CUG to be provided in-kind by Large Business Transportation Customers shall be equal to the effective LUFG and CUG rate times the total delivered volumes to Large Business Transportation Customers.

C. COG Filings:

(1) Scheduled COG Filings

AOG shall make two scheduled COG filings each year: a Winter Season COG and a Summer Season COG. The Winter Season COG shall be effective for billings rendered to customers during the months of November through the following March. The Summer Season COG shall be effective for bills rendered to

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customers during the months of April through the following October.

The Winter Season COG filing shall contain rates reflecting: (1) the then current estimate of gas cost revenue requirement for the period between the effective date of filing and the next Summer Season COG; and (2) all of the annual actual cost (secondary adjustment factor) adjustments and any refund adjustments relating to or arising during the immediately preceding 12 months ending October each year.

The Summer Season COG filing shall contain rates reflecting: (1) the then current estimate of gas cost revenue requirements for the period between the effective date of the Summer Season COG and the effective date of its next Winter Season COG; and (2) may allow for a change to the cost-of-gas adjustment factors (secondary adjustment factors); and (3) must maintain any refund adjustments.

(2) Unscheduled COG Filings

Should a projected under or over recovery balance arise during any seasonal COG period which exceeds ten percent (10%) of the projected annual gas cost per the most recent scheduled COG filing, then the Company may propose an Unscheduled COG filing.

If an Unscheduled COG filing is made, that filing: (1) must contain rates reflecting the then current estimate of the gas cost revenue requirement for the period from the effective date of such filing to the next scheduled filing; and (2) may allow for a change to the cost-of-gas adjustment factors (secondary adjustment factors); and (3) must maintain any refund adjustment factors.

Scheduled and any Unscheduled COG filings shall be filed with the Commission five (5) days prior to the date the proposed new COG factor will be implemented.

D. Primary Adjustment Factor (PAF) Calculation:

Each season’s PAF factor shall be the sum of all gas costs, including, but not limited to, fixed transportation, storage and gas supply charges, variable transportation costs, gas supply commodity costs, and any fees, gains or losses and other transaction costs associated with the use of various financial instruments purchased by AOG to stabilize gas prices. The gas costs shall include the commodity

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cost of storage withdrawals and exclude the commodity cost of storage injections. AOG will utilize the current NYMEX strip price minus the prevailing basis differential for purposes of estimating the commodity cost component of each PAF filing.

The PAF shall then be calculated by dividing the estimated gas costs for the applicable season by the normalized level of sales volumes for the applicable season as shown in the COG filing. The result shall be rounded to the nearest \$0.00001 per CCF.

E. Deferred Gas Cost Accounts:

AOG shall establish and maintain a Deferred Gas Cost Account(s) in which shall be recorded any over or under recovery resulting from the operation of the COG clause procedure. Such over or under recovery shall be determined monthly by comparison of the actual Cost of Gas Sold, as defined above, for each cost month to the gas cost revenue recovery for the same revenue month as the cost month less the off-system transportation credit for the same revenue month. The accumulated balance of over or under recovered gas costs, plus the carrying charge described below, shall be used to determine the Secondary Adjustment Factor (SAF). The SAF shall be computed annually by dividing the cumulative balance of the over recoveries or under recoveries as of the end of each October by the estimated volumes of sales during the twelve-month period beginning each November. (For SAF calculation purposes the over or under recovery for the month of October shall be an estimate.) The SAF shall be filed annually and will be included with the Company's Winter Season COG Filing and shall be rounded to the nearest \$0.00001 per CCF. The SAF shall remain in effect until the earlier of: (1) implementation of a subsequent SAF calculated according to this provision, Section C; or (2) the beginning of the second revenue month following the month in which the full recovery or refund is accomplished if such full recovery or refund is accomplished prior to the end of the established recovery period.

A carrying charge shall be included in the monthly under or over recovery balance resulting from the monthly comparison of the actual Cost of Gas Sold to the revenue recovery resulting from the application of the PAF, and a carrying charge shall be included in the monthly under or over recovery balance applicable to the SAF. The monthly carrying charge shall be determined by multiplying the average of the beginning and ending month balance of under or over recovery for the cost month times the annual Commission-approved rate of interest applicable to the customer deposits.

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F. Refund Provision:

If an increase in the cost of gas paid or payable to AOG shall be reduced by the final order of a duly constituted regulatory body or the final decree of a court, if appealed thereto, and such increase shall have been reflected in AOG's rate to the extent and in the manner specified in this COG, AOG shall report to the Commission the receipt of any refunds resulting from such final order or decree. Thereupon, AOG shall submit for the Commission's approval a plan to make equitable disposition of such refund monies to the extent such monies represent increased charges paid by its customers as a result of this COG; provided, however, that if the amount to be refunded to customers hereunder with respect to a particular refund received does not amount to the more than one-tenth cent per CCF, then AOG will apply that refund as a credit in its cost of gas computations hereunder for the month in which it receives the refund from its supplier. Nothing in this clause shall be construed to require refunds or a reduction of AOG's rate as a result of such an order reducing the cost of gas where the original increase in the cost of gas has not been reflected in AOG's billings for its sales to customers under this rate schedule.

G. Transition Provision:

If this clause is superseded, and the under or over recovery of costs accumulated at the date of the transition is not addressed in the new clause, then in the discretion of AOG and with notification to the Commission, for any under or over recovery of costs accumulated at the date of transition, the Company may increase or decrease the period over which those costs are included in the cost of gas adjustment.

H. Settlement of Gas Recovery Costs Associated with Customers Leaving the Customer Class Where the Costs Were Incurred:

A customer leaving a customer class for another class of service, on which the Cost of Gas Adjustment does not apply, including by-pass of AOG's system, shall be billed or credited within 60 days after the cessation of service in that former class for the difference in the actual costs of gas and the billed cost of gas applicable to the former class of service.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
October 15, 2009	570895	PUD 200900168
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

P. O. BOX 2414, FORT SMITH, ARKANSAS 72902-2414

Toll Free Tel: 1-800-842-5690

Tel: 479-783-3181

First Revised Tariff OK - UA

RATE SCHEDULE UA

ANNUAL PUBLIC UTILITY ASSESSMENT ADJUSTMENT RIDER

AVAILABILITY

This rider applies to all retail monthly customer billings rendered, and shall be included as a part of the customer charge, minimum bill charge, or other applicable monthly charge, as set out on each individual rate schedule.

COMPUTATION

RA = (A+O/URA) / (AMCB x Y), where

RA = Rider Amount

A = Annual assessment amount, as billed by the Commission, pursuant to OAC 165:5-3-22.

O/URA = Over/under recovery amount determined by subtracting the total amount of the assessment collected, pursuant to the above formula for the previous July 1 through June 30 period, from the total Commission assessment for that fiscal year period.

AMCB = Estimated average monthly customer billings

Y = Number of months in assessment time period (Y = 12 for each fiscal period).

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

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Original Tariff OK-MT

MUNICIPAL TAX ADJUSTMENT RIDER (MT)

The total amounts paid to each municipality served in the State of Oklahoma for municipal, excise, sales or gross receipts, license, privilege or franchise tax or fee or other extractions of monies (excluding ad valorem and income taxes), which are levied or imposed by laws or ordinances, shall be passed through to the Customers served within the boundaries of the municipality that levied the tax or fee or for which the tax or fee was levied. The charge for the municipal tax or fee shall be shown on the face of the bills as a separate line item.

The amount of the municipal tax or fee to be passed through to the Customers shall be expressed, if possible, as a percentage of the total applicable revenue; otherwise, the amount of the tax or fee shall be expressed in accordance with the manner in which the municipality levied the tax or fee or other methods that result in equitable charges to the Customers affected. Any over or under collections of the tax or fee for a prior month shall be brought forward and added to or deducted from the municipal tax or fee to be recovered during the current month in order that no more or less than the actual tax or fee paid is passed through to the Customers served. Regardless of the period for which the tax or fee is levied and paid, the tax or fee shall be reduced to a monthly basis for purposes of passing the tax or fee through to the applicable Customers, unless the tax or fee is so small as to permit quarterly, semiannual or annual charges to the Customers. The class or classes of Customers to be charged the tax or fee to be passed through shall be determined by the ordinance which levied the tax or fee.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

OKLAHOMA CORPORATION COMMISSION

<p>ARKANSAS OKLAHOMA GAS CORPORATION 115 North 12th Street Fort Smith, Arkansas 72917-7004</p> <p>Toll Free Tel: 1/800/842-5690</p> <p>Tel: 479/783-3181</p> <p>Original Sheet No. 1 of 2</p> <p>Rate Schedule OK – LUFG- Lost-and-Unaccounted-For Gas Expense Recovery Rider Applies to Company's Oklahoma Service Territory</p>	<p>APPROVED</p> <p>SEP 07 2007</p> <p>DIRECTOR OF PUBLIC UTILITIES</p>
	<p>OCC File Mark Only</p>

RATE SCHEDULE LUFG

LOST-AND-UNACCOUNTED-FOR GAS EXPENSE RECOVERY RIDER

The Lost-and-Unaccounted-For Gas (LUFG) Expense Recovery Rider shall be applicable to the rate schedules specified below for customers who receive natural gas service from the Company.

Section 1

- Residential (OK-1)
- Small Business (OK-3)
- Medium Business (OK-5)
- Large Business (OK-7)

Section 2

The Company shall be allowed to recover the cost it incurs for gas lost, used, or unaccounted for in the Company's operations. The cost to be recovered by the Company shall be determined annually, based on a study by the Company for the twelve-month period ending August 31, and shall be reported to the Commission by November 1, of each year. At the end of each twelve-month period, the amount of any over-collection or under-collection from the previous period shall be determined, and such an amount shall be included with the calculation of the per unit rate for the succeeding twelve-month period, and will be effective for bills rendered on or after November 1 of each year until re-determined as set forth below in Section3.

Section 3

The cost to be recovered shall be calculated as follows:

- a) The weighted average cost of gas (WACOG) for each twelve-month period ending August 31

Order Issued: August 20, 2007 Effective: August 20, 2007

Rates Authorized by Order No. 543142 Cause No. PUD 200600379

Issued by: Kim R. Linam, Senior VP of Finance

OKLAHOMA CORPORATION COMMISSION

<p>ARKANSAS OKLAHOMA GAS CORPORATION 115 North 12th Street Fort Smith, Arkansas 72917-7004</p> <p>Toll Free Tel: 1/800/842-5690</p> <p>Tel: 479/783-3181</p> <p>Original Sheet No. 2 of 2</p> <p>Rate Schedule OK – LUGF- Lost-and-Unaccounted-For Gas Expense Recovery Rider Applies to Company's Oklahoma Service Territory</p>	<p>APPROVED</p> <p>SEP 07 2007</p> <p>DIRECTOR OF PUBLIC UTILITIES</p> <p>OCC File Mark Only</p>
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shall be multiplied by the lower of either the actual LUGF volumes, as determined in accordance with Section 2 above, or the capped LUGF volumes of 150,000 MCF resulting in a product representing the recoverable cost of LUGF for the period.

- b) The product from paragraph (a) above shall then be added to any over- or under-recovered balance from the operation of this Rider from previous periods, the sum of which shall represent the total LUGF cost to be recovered over the succeeding twelve months.
- c) The result from paragraph (b) above shall be divided by the annual normalized sales volumes to arrive at a LUGF rate per MCF to be charged to all AOG customers for the succeeding twelve months.
- d) The resulting per unit rate for each customer class, as calculated in paragraph (c) above, shall be applied to the customer's monthly billed volume to determine the actual amount due from each customer.
- e) Non-system supply customers, defined as customers receiving service under Rate Schedules Medium Business OK-5 or Large Business OK-7, shall be allowed to provide gas in-kind to the Company as an alternative to paying the per-unit cost resulting from the LUGF Expense Recovery Rider calculation. The volume of in-kind gas to be provided the Company shall be calculated as set out in Rate Schedule OK-BRS-1 (Business Rate Schedule Appendix) General Terms and Conditions, Section B (Gas Commodity Charges) Paragraph 3.

Section 4

This tariff rider shall be effective for all bills rendered on or after August 20, 2007.

Order Issued: August 20, 2007 Effective: August 20, 2007

Rates Authorized by Order No. 543142 Cause No. PUD 200600379

Issued by: Kim R. Linam, Senior VP of Finance

ARKANSAS OKLAHOMA GAS CORPORATION

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Tel: 479-783-3181

First Revised Tariff OK-WNA

WEATHER NORMALIZATION ADJUSTMENT (WNA)

CALCULATION OF WEATHER NORMALIZATION ADJUSTMENT

The WNA is calculated as follows:

$$WNA_i = \frac{R_i(DDF_i (NDD - ADD))}{AAU_i}$$

Where:

i = Any particular rate classification to which the WNA is to be applied.

WNA = Weather Normalization Dollar Adjustment per Ccf

R = Applicable distribution rate

DDF = Degree Day Factor associated with the applicable rate schedule:

Residential	.1281
Small Business	.5380

NDD = Normal Degree Days during the billing cycle

ADD = Actual Degree Days during the billing cycle

AAU = Average Actual Usage per customer for each billing cycle

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

ARKANSAS OKLAHOMA GAS CORPORATION

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First Revised Tariff OK-WNA

For bills rendered from November 1 through April 30 each year, the applicable distribution rates for gas service to customers served under the applicable rate schedules shall be adjusted by a Weather Normalization Adjustment (WNA) to reflect the impact of actual heating degree day variations from the normal levels.

In order to calculate the total weather adjustment for the applicable billing cycle, a weather deviation is computed and multiplied by the applicable distribution rate. A per Ccf WNA adjustment is calculated by dividing the total weather adjustment by the average Ccf usage per customer for all customers in each billing cycle, using the formula described below. The per Ccf adjustment for each applicable rate schedule is applied to customer's usage for the billing cycle. The WNA shall be separately identified on customer bills.

DEFINITIONS

Normal Degree Days: The heating degree days based on a 10-year average ending August 31, 2012, as shown on Attachment 1.

Actual Degree Days: The actual heating degree days as published by Weather Services Corporation or any other nationally recognized third-party weather service.

APPLICABLE RATE SCHEDULES

Residential
Small Business

ANNUAL REPORT

The Company will file annually by July 31 a comparison of actual and normal heating degree days by month and by season, total WNA revenues by class by month and by season, WNA bill analysis for varying levels of usage by rate schedule by month and by season, WNA complaints, and a definition of HDD.

TERM

The Weather Normalization Adjustment shall be in effect until superseded by order of the Commission.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

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First Revised Tariff OK-WNA

ARKANSAS OKLAHOMA GAS CORPORATION

DAILY NORMAL HDDS FOR WNA BILLING

ATTACHMENT NO. 1 TO WNA TARIFF

DAILY NORMAL HDDS FOR WNA BILLING

TEN YEAR AVERAGE DAILY HEATING DEGREE DAYS ENDING AUGUST 31, 2012

DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD	DATE	HDD
1-Oct	1	1-Nov	7	1-Dec	23	1-Jan	20	1-Feb	24	1-Mar	15	1-Apr	5
2-Oct	1	2-Nov	8	2-Dec	19	2-Jan	22	2-Feb	25	2-Mar	16	2-Apr	4
3-Oct	1	3-Nov	8	3-Dec	19	3-Jan	20	3-Feb	24	3-Mar	18	3-Apr	3
4-Oct	2	4-Nov	8	4-Dec	24	4-Jan	19	4-Feb	25	4-Mar	14	4-Apr	5
5-Oct	1	5-Nov	9	5-Dec	27	5-Jan	22	5-Feb	24	5-Mar	13	5-Apr	6
6-Oct	1	6-Nov	10	6-Dec	26	6-Jan	26	6-Feb	23	6-Mar	13	6-Apr	7
7-Oct	2	7-Nov	9	7-Dec	25	7-Jan	23	7-Feb	25	7-Mar	10	7-Apr	7
8-Oct	2	8-Nov	8	8-Dec	23	8-Jan	22	8-Feb	24	8-Mar	12	8-Apr	8
9-Oct	2	9-Nov	7	9-Dec	24	9-Jan	24	9-Feb	27	9-Mar	13	9-Apr	6
10-Oct	2	10-Nov	8	10-Dec	26	10-Jan	27	10-Feb	27	10-Mar	11	10-Apr	6
11-Oct	2	11-Nov	8	11-Dec	22	11-Jan	23	11-Feb	27	11-Mar	11	11-Apr	6
12-Oct	4	12-Nov	8	12-Dec	22	12-Jan	23	12-Feb	26	12-Mar	8	12-Apr	6
13-Oct	3	13-Nov	10	13-Dec	22	13-Jan	27	13-Feb	22	13-Mar	8	13-Apr	7
14-Oct	5	14-Nov	9	14-Dec	21	14-Jan	24	14-Feb	19	14-Mar	11	14-Apr	7
15-Oct	4	15-Nov	12	15-Dec	24	15-Jan	24	15-Feb	20	15-Mar	10	15-Apr	5
16-Oct	4	16-Nov	15	16-Dec	24	16-Jan	24	16-Feb	22	16-Mar	10	16-Apr	3
17-Oct	4	17-Nov	14	17-Dec	21	17-Jan	27	17-Feb	21	17-Mar	8	17-Apr	2
18-Oct	4	18-Nov	14	18-Dec	19	18-Jan	27	18-Feb	20	18-Mar	6	18-Apr	2
19-Oct	5	19-Nov	11	19-Dec	21	19-Jan	23	19-Feb	18	19-Mar	7	19-Apr	2
20-Oct	4	20-Nov	12	20-Dec	20	20-Jan	23	20-Feb	14	20-Mar	9	20-Apr	3
21-Oct	3	21-Nov	12	21-Dec	21	21-Jan	26	21-Feb	17	21-Mar	11	21-Apr	2
22-Oct	5	22-Nov	13	22-Dec	23	22-Jan	26	22-Feb	19	22-Mar	10	22-Apr	1
23-Oct	7	23-Nov	13	23-Dec	25	23-Jan	28	23-Feb	19	23-Mar	9	23-Apr	2
24-Oct	7	24-Nov	15	24-Dec	28	24-Jan	26	24-Feb	19	24-Mar	8	24-Apr	2
25-Oct	7	25-Nov	17	25-Dec	27	25-Jan	24	25-Feb	21	25-Mar	9	25-Apr	1
26-Oct	6	26-Nov	16	26-Dec	25	26-Jan	25	26-Feb	19	26-Mar	8	26-Apr	5
27-Oct	11	27-Nov	17	27-Dec	22	27-Jan	25	27-Feb	15	27-Mar	6	27-Apr	5
28-Oct	10	28-Nov	18	28-Dec	22	28-Jan	24	28-Feb	16	28-Mar	9	28-Apr	2
29-Oct	7	29-Nov	18	29-Dec	20	29-Jan	24	29-Feb	9	29-Mar	9	29-Apr	1
30-Oct	5	30-Nov	24	30-Dec	14	30-Jan	26			30-Mar	6	30-Apr	1
31-Oct	5			31-Dec	17	31-Jan	24			31-Mar	7		

127

358

696

748

611

315

122

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
August 1, 2013	614186	PUD 201200236
August 20, 2007	543142	PUD 200600379

APPROVED
SEP 20 2013
DIRECTOR OF PUBLIC UTILITY

Toll Free Tel: 1-800-842-5690
Tel: 479-783-3181

Tariff OK-PBR

RATE SCHEDULE OK-PBR

PERFORMANCE BASED RATE PLAN ("PBR")

1. APPLICATION

- 1.1 The Performance Based Rate Plan ("PBR") is applicable to the Company's customers billed under any rate schedule incorporating the PBR. The PBR is designed to address the unique financial and operating concerns of the Company.
- 1.2 Rate increases or credits associated with the PBR will be calculated in the manner illustrated in Appendix 1 and the rates associated with the Company's Customer Retention program will be calculated in Appendix 2. Sections 2 through 4 are intended to deal with the Primary PBR and Section 5 is intended to deal with the rates associated with the Customer Retention program.

2. APPLICATION OF PBR PLAN

- 2.1 (a) The Company's Authorized Return on Equity ("AR") shall be 10.50%. This AR will be effective until it is changed by the Oklahoma Corporation Commission ("Commission" or "OCC") after notice and evidentiary hearing. The Earned Return ("ER") shall be calculated annually, using the same methodology in Cause No. PUD 201200236 and illustrated in Appendix 1, for use in determining the rate increases or credits that become effective during subsequent years.
- (b) A Return on Equity ("ROE") dead-band of 100 basis points is hereby established. The dead-band shall be from 10.00% to 11.00% in which no rate change shall occur. A PBR rate increase will be triggered only when the ER is below 10.00%, as explained in Paragraph 3.5. Similarly, any credit and sharing with the Company's customers shall occur only when the ER is above 11.00%.

3. APPLICATION OF PBR CALCULATION PROCEDURE

- 3.1 For each twelve-month period ended December 31, a Commission determination shall be made pursuant to this PBR Rate Schedule as to whether the Company's rates should be increased, decreased or left unchanged. If it is determined that a rate increase is required, the applicable rate schedules will be adjusted in the manner set forth in Paragraph 3.4 below. Revised rate schedules will be applicable to bills rendered on and after July 1 and will remain in effect until changed under the provisions set forth herein and by order of the

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
October 9, 2018	684561	PUD 201700495
January 1, 2015	634452	PUD 201400272
August 1, 2013	614186	PUD 201200236

APPROVED
January 15, 2019
DIRECTOR
of
PUBLIC UTILITY DIVISION

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Tel: 479-783-3181

Tariff OK-PBR

Commission. If it is determined that a credit is required and the Company's revenue thereby decreased, the Company shall distribute the credit to the customers served under any applicable rate schedules in the manner set forth in paragraph 3.5 below.

- 3.2 An annual PBR filing is required pursuant to Paragraph 4.1. The PBR calculations shall be developed using the Schedules and format outlined in Appendix 1 attached herewith. The schedules shall report test year rate base, revenues and costs recorded in the books and records of the Company, adjusted by pro forma adjustments set out in Paragraph 3.6.
- 3.3 The Oklahoma Corporation Commission Staff ("Staff") shall review and audit the PBR filing provided by the Company each year to assure that expenses and investments that are customarily excluded for ratemaking purposes will still be excluded when calculating the Operating Income required. The Company shall be entitled to challenge such exclusions, and the OCC shall make a final determination as to inclusion or exclusion of such expenses and investments.
- 3.4 Once a change in rates is approved by the Commission under the terms of this PBR Rate Schedule, the rate increase or credit shall be allocated 65% to the Residential (OK-1) customers, 24% to the Small Business (OK-3) customers, 3% to the Medium Business (OK-5) customers and 8% to the Large Business (OK-7) customers. Any rate increase calculated under this PBR Rate Schedule shall be added to the rate for the first block of volumes under the applicable rate schedules. The Company will file revised rate schedules with the OCC each time the rates are adjusted pursuant to this PBR Rate Schedule, and those revised rate schedules shall then become the filed rates of the Company.
- 3.5 (a) If, for the twelve month period ended December 31, the Company's ER is below 10.00%, the base rates under the rate schedules subject to the application of the PBR shall be increased in total to restore the ROE to the AR. For example, if the ER for a given review period were to generate revenue levels that are below an ROE of 10.00%, then rates would be increased by the amount necessary to bring the ROE to the AR of 10.50%.
- (b) If, for the twelve month period ended December 31, the Company's ER is greater than 11.00%, the portion of ER that is greater than 11.00% shall be shared on a 75/25 basis between the customers and the Company, respectively. Customer bills shall receive a credit over a twelve-month period beginning on or after July 1. The allocation of the credits to applicable rate schedules will be the same as described in Paragraph 3.4.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
October 9, 2018	684561	PUD 201700495
January 1, 2015	634452	PUD 201400272
August 1, 2013	614186	PUD 201200236

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January 15, 2019
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Tariff OK-PBR

3.6 For purposes of making the PBR calculation -

- (a) The fiscal year ended each December 31 shall be the test year.
- (b) There shall be no pro forma adjustments to test year operating income per books except as outlined in (d) below. (This provision does not preclude the Staff or the Office of the Attorney General of the State of Oklahoma ("AG") from proposing test year adjustments customarily accepted for ratemaking purposes by the OCC.)
- (c) Rate Base shall be computed in the same manner as approved in Cause No. PUD 201200236.
- (d) Any revenues associated with the customer retention program costs will be removed prior to the primary PBR calculations and addressed in accordance with Section 5 below.
- (e) Operating expenses by FERC account, per books, for the test year shall be adjusted as follows:
 - (1) gas costs shall be removed from both operating revenues and operating expenses;
 - (2) the level of payroll expenses, savings/retirement plan expenses, payroll taxes and other employee benefit expenses shall be annualized based on current pay and authorized employee positions as of December 31 following the test year;
 - (3) the most recent property and casualty insurance costs, including general liability and excess insurance coverage, shall be annualized;
 - (4) the most recent ad valorem tax assessments shall be annualized;
 - (5) the most recent OCC pipeline assessment shall be annualized; and
 - (6) the effect of any statutorily-enacted tax changes shall be annualized.
- (f) The Company shall provide a variance analysis within ten (10) business days following the PBR filing each year, as a supplement to its workpapers.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
October 1, 2020	714513	PUD 202000051
October 9, 2018	684561	PUD 201700495
January 1, 2015	634452	PUD 201400272
August 1, 2013	614186	PUD 201200236

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Tariff OK-PBR

(g) The Company shall file exhibits in the form of Appendix 1 hereto as appropriate.

(h) Billing determinants for calculation of PBR rate changes shall be determined under the Company's methodology used in Cause No. PUD 201200236 based on the following parameters:

- (1) for weather normalization purposes, normal HDDs shall be as specified in the Company's Rider Schedule for Weather Normalization Adjustment ("WNA"); and
- (2) the base load, heat load and customer count calculations for the Residential and Small Business rate classes shall incorporate the most recent 60 months of data.

(i) The PBR annual filing shall prominently identify any changes in the accounting policies, practices and procedures adopted during the test year.

3.8 Following any year that a credit was implemented, the Company shall submit to the Commission a report showing whether it has fully distributed the ratepayer credit within sixty (60) days of the close of the twelve month refund period. Any resulting debits or credits shall be trued up through the next PBR filing to be made following the submission of said report.

4. FILING PROCEDURES

4.1 Each year on or before April 30, the Company shall file in the OCC prescribed format (See Attached Appendix 1), the PBR calculations, including revised rate schedules, as applicable, at the OCC Court Clerk's Office, with copies by certified mail to the Public Utility Division of the OCC and to the Office of the Attorney General of the State of Oklahoma. The Company shall also provide the supporting documentation relied upon by the Company for any adjustments or annualized amounts presented in the filing. Any revision or revisions that impact operating income by more than 5% are considered major modifications to the original filing and will require the time line to restart, which would require adjustment of all implementation dates. The Staff and the AG may request clarification and additional data, and the Company shall provide the same. If the Company determines that a credit is required under this PBR, the Company shall also file on or before

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
October 9, 2018	684561	PUD 201700495
January 1, 2015	634452	PUD 201400272
August 1, 2013	614186	PUD 201200236

APPROVED
January 15, 2019
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Tariff OK-PBR

April 30, a plan to distribute the credit to the customers served under any rate schedules incorporating the PBR by reference. Unless disputed by the Staff or the AG, any revised rate schedules or any credit plan filed will become effective by Order of the Commission with bills rendered on and after July 1. If the Staff or AG disputes the calculation of the ER, PBR, revised rate schedules, or the filed credit plan, or any component thereof, the Staff and the AG shall notify the Company on or before June 15.

The Company, the Staff and the AG shall work in good faith to resolve all disputes and answer all questions. If the Company, the Staff and the AG agree that any PBR calculations or the credit plan should be revised, the Company shall file with the OCC the resulting adjusted PBR calculations, revised rate schedules or revised credit plan which would be effective with billing on and after July 1.

4.2 The filing described in Paragraph 4.1 shall be filed under a Commission PUD Cause Number. A streamlined Procedural Schedule shall be established, which will comply with all applicable laws and regulations related to notice and due process to the public and all parties, including customers.

5. CUSTOMER RETENTION PROGRAMS

5.1 In addition to any credits or base rate increases applied pursuant to the PBR Plan above, Customer Retention ("CR") program costs shall be recovered within the PBR and trued-up annually, as set forth in this section. The CR component of the PBR will be added to or subtracted from the Company's base rates and will be adjusted twice annually. Each adjustment shall be added to the base rates currently in effect. The CR Program Rate will be effective January 1 of each CR Program Year ("Program Year") (i.e., the twelve-month period commencing on January 1 of each year).

5.2 Customer Retention Program Rate. The CR Program Rates shall be concurrently recovered beginning on January 1 and ending on December 31 of each Program Year. On November 15 prior to the Program Year, the Company shall propose the rates to be recovered during the Program Year, accompanied by work papers sufficient to fully document the computation of the proposed rates. Such rates shall consist of the budgeted CR program costs for the upcoming Program Year shall be calculated using the rate formulas set forth in Appendix 2, and shall be in addition to any existing over-recovery/under-recovery from the prior year as set forth in 5.3 below. The rates will become effective on January 1 or as the Commission shall otherwise determine.

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
November 1, 2019	703084	PUD 201900028
October 9, 2018	684561	PUD 201700495
January 1, 2015	634452	PUD 201400272
August 1, 2013	614186	PUD 201200236

APPROVED
October 31, 2019
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of
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Tel: 479-783-3181

Tariff OK-PBR

- 5.3 True-up Adjustment. The CR Program Rates shall be trued-up annually. The True-up Adjustment shall consist of the difference between the CR revenues collected during the prior Program Year and the actual costs of the CR programs. To this difference shall be added any remaining over/under balance remaining from the prior year. The True-up Adjustment shall be proposed as part of the PBR rate filing made pursuant to Paragraph 4.1 and shall be implemented July 1, or as the Commission shall otherwise determine. This adjustment shall be applied in addition to the current CR Program Rates.
- 5.4 For each adjustment made pursuant to this Section 5, the Company shall file an Exhibit in the form of Appendix 2 that sets forth the proposed adjustments to the rates.
- 5.5 Should the balance in the over-recovery or under-recovery account for CR program costs exceed ten (10) percent of the CR program costs for that Program Year, the Company may propose an interim revision to the then-currently effective CR program costs being collected by the Company.
- 6.0 EXCESS DEFERRED INCOME TAX (“EDIT”)
- 6.1 Each year’s EDIT amortization will be refunded to customer within 60 days of the end of the year.
- 7.0 APPLICABLE RATE SCHEDULES
- Residential Sales Service (OK-1)
Small Business Sales Service (OK-3)
Medium Business Sales Service (OK-5)
Large Business Sales and Transport Service (OK-7)

Rates Authorized by The Oklahoma Corporation Commission:

Effective:	Order No.	Cause No.
October 1, 2020	714513	PUD 202000051
October 9, 2018	684561	PUD 201700495
January 1, 2015	634452	PUD 201400272
August 1, 2013	614186	PUD 201200236

**Arkansas Oklahoma Gas Corporation
Oklahoma Division
PBR Revenue Requirement
For the Year Ended August 31, 20XX**

**Appendix 1
Schedule A-1
Page 1 of 8**

Line No.	Description	PBR Adjusted
1	Rate Base (a)	\$ -
2	Adjusted Operating Revenues (b)	\$ -
3	Total Operating Expenses (b)	\$ -
4	Adjusted Operating Income (Line 2 - Line 3)	\$ -
5	Current Rate of Return (Line 4 / Line 1)	
6	Minimum Return on Rate Base and Operating Income	Minimum 8.59% (c) \$ -
7	Maximum Return on Rate Base and Operating Income	Maximum 9.15% (c) \$ -
8	Authorized Return to Determine PBR Adjustment	8.8701%
9	Operating Income Required (Line 1 x Line 8)	\$ -
10	Operating Income Deficiency (Excess) (Line 9 - Line 4)	\$ -
11	Revenue Conversion Factor	1.6203
12	Revenue Increase (Credit) (Line 10 x Line 11)	\$ -
13	PBR Distribution of Credit to Ratepayers (75%)	\$ -
		Increase (Credit)
	Allocation to Customer Rate Classes:	(A)
14	Residential (OK-1)	65% \$ -
15	Small Business (OK-3)	24% \$ -
16	Medium Business (OK-5)	3% \$ -
17	Large Business (OK-7)	8% \$ -
18	Total Rate Adjustment - Increase (Credit)	\$ -

Supporting Schedules:

- (a) Schedule B-1
- (b) Schedule H-1
- (c) Schedule F-1

Recap Schedules:

- (A) Schedule M-1 and Schedule H-1

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**Arkansas Oklahoma Gas Corporation
Oklahoma Division
PBR Rate Base
For the Year Ended August 31, 20XX**

**Appendix 1
Schedule B-1
Page 2 of 8**

Line No.	Description	PBR Rate Base
Plant in Service:		
1	Plant in Service	\$ -
2	Construction Work in Progress	-
3	Less: Accumulated Depreciation	-
4	Net Plant	\$ -
Other Rate Base Investments:		
5	Cash Working Capital	\$ -
6	Prepayments	-
7	Materials & Supplies	-
8	Total Investment	\$ -
Deductions:		
9	Customer Deposits	\$ -
10	Customer Advances	-
11	Accumulated Deferred Income Tax	-
12	Total Rate Base (A)	\$ -

Recap Schedules:
(A) Schedules A-1 and H-4

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**Arkansas Oklahoma Gas Corporation
Oklahoma Division
Capital Structure
For the Year Ended August 31, 20XX**

**Appendix 1
Schedule F-1
Page 3 of 8**

Line No.	Description	(1) Capitalization Ratios	(2) Cost of Capital	(3) Weighted Cost of Capital	
Authorized Return based on PUD 201200236					
1	Long Term Debt	43.6989%	6.7703%	2.9585%	(A)
2	Common Equity	<u>56.3011%</u>	10.5000%	<u>5.9116%</u>	
3	Total	100.00%		8.8701%	
Authorized Return based on PBR Tariff - Minimum					
4	Long Term Debt	43.6989%	6.7703%	2.9585%	
5	Common Equity	56.3011%	10.0000%	<u>5.6301%</u>	
6	Total	100.00%		8.5886%	(B)
Authorized Return based on PBR Tariff - Maximum					
7	Long Term Debt	43.6989%	6.7703%	2.9585%	
8	Common Equity	56.3011%	11.0000%	<u>6.1931%</u>	
9	Total	100.00%		9.1516%	(B)
Calculation of Earned Return (ER)					
10	Long Term Debt	43.6989%	6.7703%	2.9585%	
11	Common Equity	<u>56.3011%</u>	TBD (a)	<u>TBD</u>	
12	Total	100.00%		TBD	

Supporting Schedule:
(a) Schedule H-1

Recap Schedules:
(A) Schedule H-4
(B) Schedule A-1

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Arkansas Oklahoma Gas Corporation
 Oklahoma Division
PBR Operating Income
 For the Year Ended August 31, 20XX

Appendix 1
 Schedule H-1
 Page 4 of 8

Line No.	Description	(1) Statement of Operating Income (a)	(2) PBR Adjustments (a)	(3) PBR Adjusted Operating Income	(4) Authorized Rate Change per PBR	(5) PBR Results (3) + (4)
Operating Revenues:						
1	Residential	\$ -	\$ -	\$ -	\$ - (c)	\$ -
2	Commercial	-	-	-	- (c)	-
3	Industrial Transportation	-	-	-	- (c)	-
4	Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
5	Miscellaneous Operating Revenues	\$ -	-	\$ -	-	\$ -
6	Total Operating Revenues	\$ -	\$ -	\$ - (B)	\$ -	\$ -
Operating Expenses						
7	Cost of Gas	\$ -	\$ -	\$ -	-	-
8	Operations and Maintenance Expenses	-	\$ -	-	-	-
9	Uncollectible Expense	-	\$ -	-	-	-
10	Depreciation and Amortization Expense	-	\$ -	-	-	-
11	Taxes Other Than Income Taxes	-	\$ -	-	-	-
12	Income Taxes	-	\$ -	-	- (b)	-
13	Total Operating Expenses	\$ -	\$ -	\$ - (B)	\$ -	\$ -
14	Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -
15	Interest Cost	- (d)	- (d)	- (d)	-	-
16	Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total Equity			\$ -		\$ -
18	Return on Equity (Line 16 / Line 17)			#DIV/0!	(A)	#DIV/0!
19	Return on Rate Base			#DIV/0!		#DIV/0!

Supporting Schedules:

- (a) Schedule H-2
- (b) Schedule H-3
- (c) Schedule A-1
- (d) Schedule H-4

Recap Schedules:

- (A) Schedule F-1
- (B) Schedule A-1

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Arkansas Oklahoma Gas Corporation
 Oklahoma Division
 PBR Adjustments to Operating Income
 For the Year Ended August 31, 20XX

Appendix 1
 Schedule H-2
 Page 5 of 8

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Statement of Operating Income (A)	Gas Costs	Ad Valorem Assessments	Annualized Payroll Expenses	Annualized Benefit Expenses	OCC Pipeline Assessment	Income Taxes	Total Adjustments (A)	PBR Statement of Operating Income
Operating Revenues										
1	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Commercial	-	-	-	-	-	-	-	-	-
3	Industrial Transportation	-	-	-	-	-	-	-	-	-
4	Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses										
7	Cost of Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Operations Expenses	-	-	-	-	-	-	-	-	-
9	Uncollectible Expense	-	-	-	-	-	-	-	-	-
10	Depreciation Expense	-	-	-	-	-	-	-	-	-
11	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-	-
12	Income Tax	-	-	-	-	-	-	-	-	-
13	Total Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(a)										
14	Operating Income Before Income Taxes	\$ -	\$ -	-	-	-	-	-	\$ -	\$ -
(B)										

Supporting Schedules:
 (a) Schedule H-3

Recap Schedules:
 (A) Schedule H-1
 (B) Schedule H-3

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**Arkansas Oklahoma Gas Corporation
Oklahoma Division
Calculation of PBR Income Tax Expense
For the Year Ended August 31, 20XX**

**Appendix 1
Schedule H-3
Page 6 of 8**

Line No.	Description	(1) AOG Test Year Results	(2) Test Year Adjustments	(3) Adjusted Results	(4) Recommended Increase	(5) Pro Forma Results
1	Operating Income Before Income Taxes	\$ - (a)	\$ - (b)	\$ -	\$ - (a)	\$ -
2	Interest on Long Term Debt	-	-	-	-	-
3	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
4	Taxable Income			\$ -	\$ -	\$ -
5	State Effective Tax Rate	<u>5.660%</u>	<u>5.660%</u>	<u>5.660%</u>	<u>5.660%</u>	<u>5.660%</u>
6	State Income Tax (Line 3 * Line 5)	\$ -	\$ -	\$ -	\$ -	\$ -
7	Federal Taxable Income (Line 3 - Line 6)			\$ -	\$ -	\$ -
8	Federal Tax Rate	<u>34.000%</u>	<u>34.000%</u>	<u>34.000%</u>	<u>34.000%</u>	<u>34.000%</u>
9	Federal Income Tax (Line 7 * Line 8)	\$ -	\$ -	\$ -	\$ -	\$ -
10	Investment Tax Credit	-	-	-	-	\$ -
11	Total Income Taxes (Line 6 + Line 9 + Line 10)	<u>\$ -</u>	<u>\$ - (A)</u>	<u>\$ -</u>	<u>\$ - (B)</u>	<u>\$ -</u>

Supporting Schedules:

- (a) Schedule H-1
- (b) Schedule H-2
- (c) Schedule H-4

Recap Schedules:

- (A) Schedule H-2
- (B) Schedule H-1

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**Arkansas Oklahoma Gas Corporation
Oklahoma Division
Interest Calculation
For the Year Ended August 31, 20XX**

**Appendix 1
Schedule H-4
Page 7 of 8**

Line No.	Description	Pro Forma
1	Rate Base (a)	\$ -
2	Weighted Cost of Debt (b)	<u>2.96%</u>
3	Interest on Debt (Line 1 * Line 2)	(A) <u>\$ -</u>
4	Interest per books	(A) -
5	Adjustment	(A) -

Supporting Schedules:

- (a) Schedule B-1
- (b) Schedule F-1

Recap Schedules:

- (A) Schedules H-1 and H-3

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**Arkansas Oklahoma Gas Corporation
Oklahoma Division
Calculation of PBR Rates By Class
For the Year Ended August 31, 20XX**

**Appendix 1
Schedule M-1
Page 8 of 8**

Line No	Description	(1) Residential OK-1	(2) Small Business OK-3	(3) Medium Business OK-5	(4) Large Business OK-7	(5) Total
1	Increase (Credit) distributed by class (a)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Normalized MCF Volumes in 1st Block	-	-	-	-	
3a	Increase (Credit) per MCF in 1st Block (Line 1 / Line 2)	N/A	N/A			
3b	Increase (Credit) per CCF (Line 1 / Line 2)			N/A	N/A	
4	Revenue Proof (Line 2 x Line 3)	\$ -	\$ -	\$ -	\$ -	\$ -
5	Excess (Deficient) Revenue Requirement (Line 4 - Line 1)	\$ -	\$ -	\$ -	\$ -	\$ -

Supporting Schedule:
(a) Schedule A-1

ARKANSAS OKLAHOMA GAS CORPORATION
Oklahoma Division
Customer Retention Program
Program Year XXXX

Tariff OK-PBR

Original appendix 2

Page 1 of 1

Line No.	Description	Total	Residential	Small Business	Medium Business	Large Business
			OK-1	OK-3	OK-5	OK-7
1	Projected Customer Retention Program Costs - Current Period	\$ 211,558	\$ 196,090	\$ 15,468		\$ -
2	Projected Volumes - CCF	14,053,070	5,618,320	4,004,540	775,580	3,654,630
3	Current Year Unadjusted Rate - \$/Ccf		\$ 0.0349	\$ 0.0039	\$ -	\$ -
4	True-up Adjustment - Over/(Under)		\$ -	\$ -	\$ -	\$ -
5	New (Over)/Under CR Program Rate - \$/Ccf		\$ -	\$ -	\$ -	\$ -
6	Prior Year CR Program Rate - \$/Ccf		\$ -	\$ -	\$ -	\$ -
7	Total Customer Retention Rate - \$/Ccf (Line 3 + Line 5)		\$ 0.0349	\$ 0.0039	\$ -	\$ -
8	Customer Retention Adjustment to Base Rates - \$/Ccf (Line 7 - Line 6)		\$ 0.0349	\$ 0.0034	\$ -	\$ -

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