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#### APPENDIX E

# FEDERALLY MANDATED COST ADJUSTMENT (FMCA) RIDER

#### TO WHOM AVAILABLE

This Rider shall be applicable to the Rate Schedules as identified in Appendix E, Federally Mandated Cost Adjustment Factors.

### ADJUSTMENT OF CHARGES FOR FEDERALLY MANDATED COSTS

Energy Charges in the Rate Schedules included in this Tariff are subject to charges to reflect the recovery of federally mandated costs incurred in connection with approved federally mandated compliance projects, and such charges shall be increased or decreased to the nearest (\$.0001) per therm in accordance with the following:

# FMCA Factor = $(R \times A) / S$

Where:

"FMCA" is the rate adjustment for each Rate Schedule.

"R" equals the 6-month revenue requirement based upon the federally mandated compliance project costs approved by the Indiana Utility Regulatory Commission in a FMCA adjustment proceeding.

"A" represents the applicable allocation percentage(s) for each Rate Schedule.

"S" is the six (6) month therm sales forecast for each Rate Schedule.

The FMCA as computed above shall be further modified to allow the recovery of gross receipts taxes and other similar revenue-based tax charges occasioned by the FMCA revenues and later reconciled with actual sales and revenues.

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The Federally Mandated Cost Adjustment (FMCA) Factors set forth herein are computed in accordance with the provisions of Indiana Utility Regulatory Commission Order issued April 24, 2019 at Cause No. 45131. These FMCA factors are applicable to the following tariff schedules beginning with effective date of this schedule and continuing until superseded by subsequent Commission order.

The FMCA Factors in Rates GS, WS, ITS, ES, STS and FT shall be computed as set forth in Rider FMCA.

The FMCA Factors set forth below are effective for bills rendered for the billing month of February, 2023 as approved by the Commission Order issued January 25, 2023, and will remain in place until new FMCA Factors are approved by the Commission in a subsequent proceeding:

# Rate Schedule FMCA Factor per Therm

#### **Rate GS**

A charge of \$0.0905 per therm

#### **Rate WS**

A charge of \$0.0224 per therm

# **Rate ITS**

A charge of \$0.0128 per therm

#### Rate ES

A charge of \$0.0053 per therm

# **Rate STS**

A charge of \$0.0415 per therm

#### **Rate FT**

A charge of \$0.0322 per therm

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