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Cook Inlet Natural Gas Storage Alaska, LLC

TARIFF NO. 1

OF

COOK INLET NATURAL GAS STORAGE ALASKA, LLC

3000 Spenard Road, Anchorage Alaska 99503

Providing Natural Gas Storage Service to Southcentral Alaska

Pursuant to U-10-051(9)

Effective: January 31, 2011

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
By: M. Colleen Starring
M. Colleen Starring

Title: Vice President

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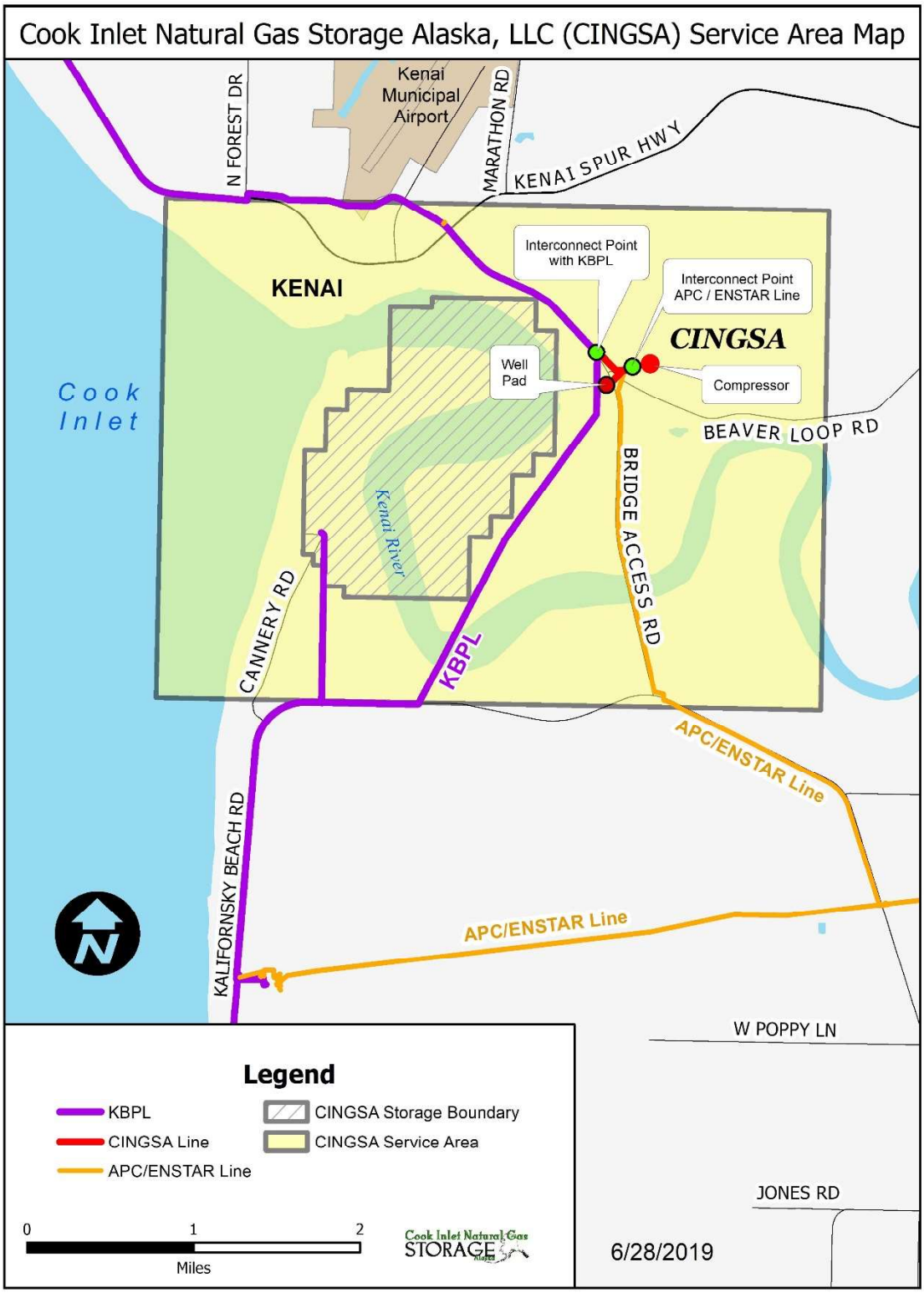

Pursuant to U-19-025(20) **Effective: August 5, 2020**

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Cook Inlet Natural Gas Storage Alaska, LLC

RULES AND REGULATIONS

This tariff contains the rules and rates of Cook Inlet Natural Gas Storage Alaska, LLC, from here forward called the "Seller" or the "Company". Seller receives, injects, stores, withdraws and delivers natural Gas transported in intrastate commerce subject to jurisdiction of the Regulatory Commission of Alaska.

SECTION 1 TERRITORY

1.1 Applicability

These rules and regulations shall be applicable to all Customers. The service area map is located on Sheet 2. The service area is more fully described as:

Geographic Area:
T5N R11W Sections 3 through 10 and 15 through 18
(All the above with reference to the Seward Meridian)
Facilities:

1. the Sterling C Gas Storage Pool of the Cannery Loop Unit, consisting of the interval that is common to, and correlating with, the measured depths from 6,690 ft. to 6,945 ft. in well CLU No.8;
2. the wells required to access the Sterling C Gas Storage Pool; and
3. all associated surface facilities.

Pressure:
The Sterling C Gas Storage Pool may be developed and operated as a gas storage field with a maximum allowable reservoir pressure of 2,200 Psia.

1.2 Office and Tariff Location **T**

A copy of this tariff is on file for inspection upon request by any member of the general public during regular business hours (9 AM to 4 PM ACT each Business Day). The office is located at 3000 Spenard Road, Anchorage, Alaska. **C** **C**

A complete copy of this tariff can also be found on the Company's website at: www.cingsa.com **N** **N**

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SECTION 2 DEFINITIONS

		D
2.1	The term "ADNR" shall mean the Alaska Department of Natural Resources.	**T**
2.2	The terms "Agreement", "Service Agreement" and "Gas Storage Agreement" shall mean either the FSS Agreement executed pursuant to Section 4 of these Rules and Regulations by the Customer and Seller and any exhibits, attachments and/or amendments thereto, or the ISS Agreement executed pursuant to Section 5 of these Rules and Regulations by the Customer and Seller and any exhibits, attachments and/or amendments thereto.	**T,C**
2.3	The term "Alaska Clock Time" or "ACT" shall mean Alaska Daylight Time when Daylight Savings Time is in effect and Alaska Standard Time when Daylight Savings Time is not in effect.	**T**
2.4	The term "APC/ENSTAR Line" shall mean the Alaska Pipeline Company and ENSTAR Natural Gas Company pipeline system that interconnects with the CINGSA Facility.	**N** **N** **N**
2.5	The term "Allocated Expansion Capacity" shall have the meaning ascribed to such term in Section 29.1c).	
2.6	The term "Base Storage Design" shall have the meaning described in the definition of the "CINGSA Facility" in Section 2.10.	**T**
2.7	The term "Bcf" shall mean one billion (1,000,000,000) Standard Cubic Feet.	
2.8	The term "Business Day" shall mean every Monday, Tuesday, Wednesday, Thursday, or Friday, excluding all Company holidays.	**C** **C**

D – Section 2.1 defining "Adjusted Rate Schedule FSS" published on the Second Revision of Sheet 4 has been deleted.

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2.9 The term "Btu" ("British thermal unit") shall mean the amount of heat required to raise the temperature of one (1) pound of water one degree Fahrenheit (1°F) at sixty degrees Fahrenheit (60°F). (Btu is measured on a dry basis at 14.65 pounds per square inch absolute (Psia).)

2.10 The terms "CINGSA Facility", "Storage Facility", "Storage Facilities" and "Storage Project" shall mean the underground natural Gas storage facilities located and developed by Cook Inlet Natural Gas Storage Alaska, LLC (Seller) in the Kenai Peninsula Borough of Alaska, with a "Base Storage Design" consisting of (1) a design working storage capacity of 11 Bcf, (2) a design maximum daily withdrawal quantity of 150,000 Mcf/d, and (3) a design maximum daily injection quantity of 150,000 Mcf/d, together with and including any and all related above or below ground and other real and/or personal property, tangible and/or intangible, that was or is to be developed, acquired, owned and/or held by Seller for the purpose of commercializing same as a natural Gas storage services provider, including sufficient quantities of base Gas, either already existing in place or acquired from third parties and provided by Seller. T T

2.11 The term "Commencement Date" shall mean three (3) Business Days following a notice and representation from Seller to Customer that the CINGSA Facility is commercially available to provide firm injection service to Customer under the FSS Agreement.

2.12 The terms "Company" and "Storage Provider" shall mean Cook Inlet Natural Gas Storage Alaska, LLC, (CINGSA) its successors and assigns. T T

2.13 The term "Contract Injection Quantity" or "CIQ" shall mean maximum daily rate in Mcf/d of Gas which the Customer may inject into the CINGSA Facility on any given Day during each Contract Year, as provided for in Customer's Agreement.

2.14 The term "Contract Withdrawal Quantity" or "CWQ" shall mean the maximum daily rate in Mcf/d of Gas which the Customer may withdraw from the CINGSA Facility on any given Day during each Contract Year, as provided for in Customer's Agreement.

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2.15 The term “Contract Year” shall mean the period from April 1 of a calendar year through March 31 of the following calendar year or such shorter period as Customer and Seller may agree to.

2.16 The term “Credit Alternative” shall have the meaning ascribed to such term in Section 26.3.

2.17 The term “Current Injection/Withdrawal Fuel Use Percentage” shall have the meaning ascribed to such term in Section 30.3.

2.18 The term “Current Fuel Use Surcharge Percentage” shall have the meaning ascribed to such term in Section 30.4.

2.19 The terms “Customer” and “Storage Customer” shall mean any individual, partnership, association, public or private corporation, or governmental agency being served with or applying for Gas storage service from Company at the Point(s) of Injection/Withdrawal under and pursuant to this Tariff. **T** **C**

2.20 The term “Day” shall mean a period of twenty-four consecutive hours, beginning at 12:00 a.m. ACT and ending on the following 11:59:59 p.m. ACT.

2.21 The term “Dekatherm” (or “Dth”) shall mean the quantity of heat energy which is equivalent to one (1) million (1,000,000) BTU and “MMDth” shall mean one million Dekatherms.

2.22 The term “Early Termination Date” shall have the meaning ascribed to such term in Section 15.2a).

2.23 The term “Equivalent Quantities” shall mean a quantity of Gas containing an amount of Mcfs equal to the amount of Mcfs received by Seller for the account of Customer at the Point of Injection/Withdrawal reduced by the Mcfs removed for Seller's injection and/or withdrawal as attributable to the storage of Customer's Gas.

2.24 The term “Excess Storage Service” shall have the meaning ascribed to such term in Section 4.8. **N** **N**

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2.25 The term "Expansion FSS Agreement" shall have the meaning ascribed to such term in Section 29.1d). **T**

2.26 The term "Expansion Precedent Agreement" shall have the meaning ascribed to such term in Section 29.1d). **T**

2.27 The term "Expansion Project" shall have the meaning ascribed to such term in Section 29.1c). **T**

2.28 The terms "Firm Storage Service" and "FSS" shall mean firm Gas storage services pursuant to Section 4 and Rate Schedule FSS. **T** **T**

2.29 The term "Force Majeure Event" shall have the meaning ascribed to such term in Section 12.1. **T**

2.30 The term "FSS Agreement" shall mean the Gas Storage Agreement for FSS executed pursuant to Section 4 of these Rules and Regulations by the Customer and Seller and any exhibits, attachments and/or amendments thereto. **T**

2.31 The term "FSS Capacity Rate" shall have the meaning ascribed to such term in Section 4.6b). **T** **T**

2.32 The term "FSS Injection/Withdrawal Commodity Rate" shall have the meaning ascribed to such term in Section 4.6e). **T** **T**

2.33 The term "FSS Reservation Rate" shall have the meaning ascribed to such term in Section 4.6a). **T**

2.34 The term "Fuel Use" shall have the meaning ascribed to such term in Section 30.1. **T** **T**

2.35 The term "Gas" shall mean natural gas as produced in its natural state, natural gas that has been previously liquefied and restored to its gaseous state prior to delivery, gas synthesized or manufactured from oil, naphtha, coal or any other material that meets the quality standards contained in these Rules and Regulations and which Customer or Seller may elect to deliver and redeliver in lieu of or commingled with one or more of the types of gas described herein. **T**

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2.36 The term "Gas Flow Computer" or "GFC" shall have the meaning ascribed to such term in Section 11.2. **D**

2.37 The term "Guarantor" shall have the meaning ascribed to such term in Section 26.3a).

2.38 The term "Injection/Withdrawal Fuel Use Percentage" shall have the meaning ascribed to in Section 30.5 and is set out in Section 35.3 a). **T**

2.39 The terms "Interruptible Storage Service" and "ISS" shall mean all interruptible storage-related services pursuant to Section 5 and Rate Schedule ISS. **T**

2.40 The term "ISS Agreement" shall mean the Gas Storage Agreement for ISS executed pursuant to Section 5 of these Rules and Regulations by the Customer and Seller and any exhibits, attachments and/or amendments thereto.

2.41 The term "ISS Injection/Withdrawal Commodity Rate" shall have the meaning ascribed to such term in Section 5.3 b).

2.42 The term "KBPL" shall mean the Kenai Beluga Pipeline which interconnects with the CINGSA Facility. **C**

2.43 The term "Lost and Unaccounted For" shall have the meaning ascribed to such term in Section 30.1. **T**

2.44 The terms "Maximum Daily Injection Quantity" and "MDIQ" shall mean maximum daily rate, in Mcf/d of Gas, which the Customer may inject on a given Day, as adjusted for the Storage Quantity, as provided for in Customer's Agreement.

D Section 2.35 previously published on the Third Revision of Sheet 8 has been deleted as the definition has been combined with the definition in Section 2.2.

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2.45 The terms “Maximum Daily Withdrawal Quantity” and “MDWQ” shall mean maximum daily rate, in Mcf/d of Gas, which the Customer may withdraw on a given Day, as adjusted for the Storage Quantity, as provided for in Customer’s Agreement.

2.46 The terms “Maximum Storage Quantity” and “MSQ” shall mean maximum quantity, in Mcf of Gas, which the Customer may store on a given Day, as provided for in Customer’s Agreement.

2.47 The term “Mcf” shall mean one thousand (1,000) Standard Cubic Feet and the term “Mcf/d” shall mean Mcf per Day.

2.48 The term “Month” shall mean the period beginning at midnight ACT on the first Day of a calendar month and ending at 11:59:59 p.m. ACT on the last Day of the calendar month.

2.49 The term “Net Present Value” or “NPV” shall mean the present value of future expected payment obligations for a term of up to twenty (20) years, using a discount rate of the Prime rate plus 2 percent.

2.50 The term “Notice of Request” shall have the meaning ascribed to such term in Section 29.1a).

2.51 The term “Operational Balancing Agreement” or “OBA” shall mean a contract between two parties which specifies the procedures to manage operating variances at an interconnection point.

2.52 The terms “Operational Flow Order” and “OFO” shall mean an order issued to alleviate conditions which threaten or could threaten the safe operations or system integrity of Seller’s system or to maintain operations required to provide efficient and reliable Firm Storage Service. Whenever Seller experiences these conditions, any pertinent order will be referred to as an OFO. **T**

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2.53 The term “Operator” shall have the meaning ascribed to such term in Section 11.3.

2.54 The term “Overrun Storage Services” shall have the meaning ascribed to such term in Section 4.7.

2.55 The term “Parties” shall mean Seller and Customer.

2.56 The term “Party” shall mean either Seller or Customer.

2.57 The term “Point(s) of Injection/Withdrawal” shall mean any or all points of interconnection between Seller’s CINGSA Facility and a Transporter’s pipeline as delineated in Section 9.1. The Point(s) of Injection/Withdrawal is the point of measurement. **C C C**

2.58 The term “Prior Period Adjustments” or “PPA” shall have the meaning ascribed to such term in Section 11.7. **T**

2.59 The term “Prospective Expansion Customer(s)” shall have the meaning ascribed to such term in Section 29.1c).

2.60 The term “Psia” shall mean pounds per square inch absolute.

2.61 The term “Psig” shall mean pounds per square inch gauge.

2.62 The term "Ratchets" shall mean the reductions to MDWQ and MDIQ, as applicable, below the CIQ and CWQ based on the Customer’s Storage Quantity as a percentage of MSQ, as stated in the FSS Agreement.

2.63 Reserved for future use.

2.64 The term “RCA” or “Commission” shall mean the Regulatory Commission of Alaska or any state commission, agency or other governmental body or bodies succeeding to the powers of such Commission. **T**

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2.65 The term "Requested Expansion Capacity" shall have the meaning ascribed to such term in Section 29.1a).

2.66 The term "Seller" shall mean Cook Inlet Natural Gas Storage Alaska, LLC.

2.67 The term "Seller's Injection/Withdrawal Fuel Use" shall have the meaning ascribed to such term in Section 30.2.

2.68 The term "Service Day" shall mean the Day during which Customer receives Storage Service pursuant to the nomination in accordance with Section 18.

2.69 The term "Storage Quantity" shall mean the quantity of Gas held in storage at any time, by Seller, for the account of the Customer. **T** **T**

2.70 The term "Standard Cubic Foot" shall mean the amount of Gas that would occupy a volume of one cubic foot at a temperature of sixty degrees (60º) Fahrenheit and at a pressure of fourteen and sixty-five-hundredths (14.65) Psia.

2.71 The term "Tangible Net Worth" shall have the meaning ascribed to such term in Section 26.1c).

2.72 The term "Tariff," or any other reference to the Tariff's "Rates," "Rate Schedule(s)," and/or "Rules and Regulations" shall mean, as the context requires, the rates, rate schedules, rules, regulations, terms and conditions herein.

(The next Sheet is Sheet 11.1)

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2.73 The term "Total Contract Quantity" shall be the quantity that will be billed at the FSS Capacity Rate each month, as provided in Section 4.6 a) 1), and as stated in the Agreement. **T**

2.74 The term "Total Heating Value per Cubic Foot" shall mean the number of Btu's produced by the combustion, at constant pressure, of one (1) dry cubic foot of Gas at an absolute pressure of fourteen and sixty five hundredths pounds (14.65#) per square inch and at a temperature of sixty degrees Fahrenheit (60°F), with air of the same pressure and temperature as the Gas, when the products of combustion are cooled to the initial temperature of the Gas and air, and when the water formed by combustion is condensed to the liquid state.

2.75 The term "Transporter(s)" shall mean either Kenai Beluga Pipeline LLC, the owner and operator of the KBPL that interconnects with the CINGSA Facility or Alaska Pipeline Company and ENSTAR Natural Gas Company, the owner and operator of the APC/ENSTAR Line that also interconnects with the CINGSA Facility, or both. **C C C C C**

(The next Sheet is Sheet 12)

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SECTION 3 STORAGE SERVICE AGREEMENTS **T**

An Agreement for storage service shall be entered into between Seller and Customer. In the event of conflict between these Rules and Regulations and the Agreement, the terms and conditions of the Agreement shall control.

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SECTION 4 FIRM STORAGE SERVICE (FSS) TERMS AND CONDITIONS **T**

4.1 Availability: Commencing on the Commencement Date, Firm Storage Service (FSS) is available to any Customer qualifying for natural gas storage service if:

a) Seller has determined that it has sufficient operationally available and uncommitted firm storage capacity and injection and withdrawal capacity to perform the service requested by Customer; and

b) Seller and Customer have executed an Agreement under this Section 4; and

c) Customer accepts responsibility for arranging any transportation service required for utilization of the storage service provided under these Rules and Regulations and the Rate Schedule FSS.

d) In the case of Customers who enter into FSS Agreements before the Commencement Date, the conditions stated above in Section 4.1a) through 4.1c) are deemed to have been met.

4.2 Except in the case of Customers who enter into FSS Agreements before the Commencement Date, availability of service under these Rules and Regulations and Rate Schedule FSS shall be subject to a determination by CINGSA that its performance of the service requested hereunder will not cause a reduction in CINGSA's ability to provide FSS under currently effective FSS Agreements;

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4.3 CINGSA is not required to construct, modify, or acquire any facilities to provide FSS for a Customer who requests FSS under these Rules and Regulations and Rate Schedules after the Commencement Date. This Section does not apply to Requested Expansion Capacity or an Expansion Project under Section 29. **T T T T**

4.4 Seller shall have the right to curtail on a pro rata basis or discontinue FSS, in whole or in part, on all or a portion of the CINGSA Facility at any time for reasons of Force Majeure or to make scheduled modifications, repairs, operating changes, or for scheduled maintenance or testing, subject to Section 34.2 hereof. Seller shall issue an OFO (as defined in Section 32) when it identifies an occurrence of any condition that is likely to lead to a curtailment of an FSS Customer's firm deliverability. **T T**

4.5 Applicability and Characteristics of Service: Section 4 shall apply to all FSS which is rendered by Seller for Customer pursuant to an executed Agreement under this Section. Storage Service under this Section shall be firm up to the MSQ and shall be firm up to the MDWQ and MDIQ on any Day. The MSQ, the CIQ, the CWQ, the MDWQ and MDIQ shall be specified in the executed FSS Agreement. FSS rendered by Seller under this Section shall consist of:

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a) The receipt of Gas on behalf of Customer at the Point(s) of Injection/Withdrawal at daily quantities up to the MDIQ plus Seller's Injection/Withdrawal Fuel Use;

b) The storage of Gas in quantities not to exceed the MSQ, except as provided in Section 4.8;

c) The tender of Gas by Seller for redelivery to or for the account of Customer at the Point of Injection/Withdrawal at daily quantities up to the MDWQ; and

d) The receipt of Gas on behalf of Customer and redelivery of Gas for the account of Customer in excess of its applicable MDIQ and MDWQ on an interruptible basis.

e) The MDIQ and MDWQ Ratchets set out in a Customer's FSS Agreement shall be based on the Customers Storage Quantity as a percentage of MSQ. **T**

4.6 FSS Rates and Charges: The amounts which shall be paid by Customer to Seller for each Month during the period of service hereunder shall include the sum of the charges due under this Section that are applicable to Customer for such Month, computed by use of the applicable rates set forth under the Rate Schedule FSS (Section 35.1) which are effective during such Month or portions thereof. If, at initiation of service, service is provided for only a portion of a Month, any applicable FSS Reservation Rate and FSS Capacity Rate shall be prorated for the number of Days that service is provided.

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a) FSS Reservation Rate: As set forth on the Rate Schedule FSS, shall be paid each Month for each Mcf of Customer's Contract Withdrawal Quantity stated in its FSS Agreement, subject to adjustment for as provided in Section 34.2. **T**

b) FSS Capacity Rate: As set forth on the Rate Schedule FSS, shall be paid each Month for each Mcf of Customer's Total Contract Quantity stated in its FSS Agreement, subject to adjustment as provided in Section 34.2. **T**

c) FSS Injection/Withdrawal Commodity Rate: As set forth on the Rate Schedule FSS, shall be paid each Month for each Mcf of Gas which is delivered to or for the account of Customer by Seller and each Mcf of Gas Customer delivers or causes to be delivered (less the applicable Injection/Withdrawal Fuel Use Percentage) at the Point(s) of Injection/Withdrawal during the Month. Such charges shall be applicable both on injection and on withdrawal. **T** **C**

d) Excess Storage Service Charge: As set forth on the Rate Schedule FSS, shall be applied to each Day that the Storage Quantity exceeds 100% of the Customer's Maximum Storage Quantity pursuant to Section 4.8 of the Rules and Regulations. The Excess Charge will be indicated on the Customer's monthly statement. **T** **T** **T**

e) Seller's Injection/Withdrawal Fuel Use Charge: Customer shall furnish the Gas for Seller's Injection/Withdrawal Fuel Use in the provision of storage services as set out in Section 30.2 of this Tariff. Seller may agree that Customer may purchase from Seller equivalent Fuel Use quantities of Gas to cover Customer's obligation for the Seller's Injection/Withdrawal Fuel Use. **T** **T**

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f) Overrun Storage Service Charge: As set forth in the Rate Schedule FSS, shall be paid for each Mcf of service provided on behalf of Customer pursuant to Section 4.7 of the Rules and Regulations. **T**

D

g) Rate Schedule FSS rates may be adjusted after operation of the CINGSA Facility to reflect that the physical performance of the CINGSA Facility is less than the Base Storage Design resulting in the design capacities set forth in the FSS Agreements being reduced. Such adjustment will be effective concurrent with such reductions in the FSS Agreements. **T**

L
C

h) Rate Schedule FSS rates shall be adjusted up or down from time to time outside of a general rate case filing to reflect changes in CINGSA's FSS capacity, but only to the extent that the change in capacity is incorporated into contracted FSS Agreements with existing Customers that have been approved by the RCA and/or into an FSS Agreement with a new Customer that has been approved by the RCA. Seller will provide Customers notice of proposed changes under this Section at least forty-five (45) days in advance of implementing the change. These adjustments shall be made on Customers' bills as a surcharge or a credit until incorporated into an RCA approved or accepted rate change. **C C C C C T T**

D – Section 4.6d previously published on the Original of Sheet 17 has been deleted.

L – Section 4.6h was previously published as Section 4.6f on the First Revision of Sheet 18.

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4.7 Overrun Storage Service: Customer may request Seller to provide Overrun Storage Service under this Section 4.7 for quantities of Gas delivered in excess of Customer's MDIQ or MDWQ. Service requested under this Section must be nominated separately as “overrun” by Customer. Seller may provide such Overrun Storage Service on an interruptible basis if, in Seller's reasonable judgment, Seller can provide the service on such Day without adverse effect on Seller's operations or on Seller's ability to meet higher priority obligations (“Authorized Overrun Storage Service”). Overrun Storage Service shall be scheduled by the Seller as provided in Section 18.3. Customer shall pay the Overrun Storage Service Charge pursuant to Section 4.6f) for such Overrun Storage Service and is subject to the Seller’s Injection/Withdrawal Fuel Use Charge, pursuant to Section 4.6e). L T T T T T T T T N N

4.8 Excess Storage Service: Customer may request Seller to provide Excess Storage Service under this Section 4.8 for quantities of Gas in excess of Customer's MSQ. Service requested under this Section must be nominated separately as “excess” by Customer. Seller may provide such Excess Storage Service on an interruptible basis if, in Seller's reasonable judgment, Seller can provide the service on such Day without adverse effect on Seller's operations or on Seller's ability to meet higher priority obligations. Excess Storage Service shall be scheduled by the Seller as provided in Section 18.3. Customer shall pay the Excess Storage Service Charge pursuant to Section 4.6d) for such Excess Storage Service. N N N N N N N N N T

4.9 Rules and Regulations: Any rates, terms, and conditions not specifically set forth in this Section 4, this Tariff or in Rate Schedule FSS may be provided in the FSS Agreement between the Customer and Seller and are subject at all times to approval by the Regulatory Commission of Alaska.

L – Section 4.6f) previously published on the First Revision of Sheet 18 has been moved to First Revision of Sheet 17 and renumbered as Section 4.6h).

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SECTION 5 INTERRUPTIBLE STORAGE SERVICE (ISS) TERMS AND CONDITIONS **T**

5.1 Availability: Commencing on the Commencement Date, Interruptible Storage Service (ISS) is available to any Customer qualifying for natural gas storage service to the extent that:

a) Seller has determined that sufficient storage capacity is available to provide the service requested by the Customer; and

b) Seller and Customer have executed an agreement for storage service under this Section.

5.2 Applicability and Characteristics of Service: This Section 5 shall apply to all ISS which is rendered by Seller for Customer pursuant to an executed ISS Agreement under this Section. ISS rendered by Seller under this Section shall consist of the receipt or delivery of Gas for purposes of storing or loaning of Gas on behalf of Customer at the Point of Injection/Withdrawal up to the Maximum Storage Quantity (MSQ) at daily quantities up to the Maximum Daily Injection Quantity (MDIQ) plus Seller's Injection/Withdrawal Fuel Use and the tender of Gas by Seller for redelivery to or for the account of Customer at the Point of Injection/Withdrawal at daily quantities up to the Maximum Daily Withdrawal Quantity (MDWQ). The loaning of gas shall mean that the Customer creates a negative Storage Quantity balance and is required to replace such balance at some time in the future.

a) Storage Service rendered under this Section shall be interruptible, and shall be available only when the Gas or capacity is not being used for injection, storage and withdrawal of higher priority services. Seller shall have the right to, and shall interrupt at any time, ISS under this Section as necessary to provide FSS under Section 4. Such ISS shall be offered in accordance with the provisions established in these Rules and Regulations.

b) Upon notification from Seller, Customer may be required to cease or reduce deliveries to, or receipts from, ISS during the Day to protect FSS or to comply with the parameters of Customer's ISS Agreement. Further, Customer may be required to return Gas quantities and/or remove stored quantities upon notification from Seller. Such notification may be via e-mail or

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posting on Seller's website. Seller's notification shall specify the time frame within which stored quantities shall be removed and/or Gas quantities shall be returned, consistent with Seller's operating conditions, but in no event shall the specified time be sooner than the next Day after Seller's notification. In the event that the specified time for removal or return of Gas quantities is the next Day, the time of required removal or return shall begin from the time that Customer receives actual notice from Seller. Notices required after business hours for the next Day will be provided to Customer via e-mail or posting on Seller's website. In the event that Customer makes a timely nomination in response to notification by Seller to remove stored quantities and/or return Gas quantities, the obligation of the Customer to comply with the notification shall begin when Seller schedules the nomination.

c) In the event that the Customer is required to return Gas quantities and/or remove stored quantities or such quantities are not delivered or received in accordance with the parameters outlined in any existing ISS Agreement, Seller and Customer may mutually agree to an extended time frame and/or modified terms of such Agreement. In the event that Seller and Customer are unable to come to such agreement, Seller shall notify Customer and Customer shall deliver or receive the Gas quantities within the time frame specified in Seller's notice, which in no instance shall be less than one (1) Day. Any stored quantities not removed within the time frame specified by Seller's notice shall become the property of Seller at no cost to Seller, free and clear of any adverse claims. Any Gas quantities not returned within the time frame specified by Seller's notice shall be sold to Customer at 150% of the price Seller paid to obtain substitute gas. T

d) In the event that stored quantities remain in Seller's system and/or Gas quantities have not been returned to Seller's system at the termination of any existing ISS Agreement, Seller and Customer may mutually agree to an extended time frame and/or modify the terms of such agreement. In the event that Seller and Customer are unable to come to such agreement, Seller shall notify Customer T

D

D-Deleted two lines inadvertly duplicated from Sheet 21

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By: M. Colleen Starring **Title:** President

M. Colleen Starring

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and Customer shall remove the stored quantities and/or return the Gas quantities within the time frame specified by Seller's notice, which in no instance shall be less than one (1) Day. Any stored quantities not removed within the time frame specified by Seller's notice shall become the property of Seller at no cost to Seller, free and clear of any adverse claims. However, if Customer was unable to withdraw its ISS Storage Quantity due to an interruption of Customer's withdrawal service by Seller during the last 14 Days before termination, Seller will provide Customer a grace period following the expiration of the Agreement of one Day for each Day Customer was unable to withdraw Gas due to said interruption. In addition, any Gas quantities not returned within the time frame specified by Seller's notice shall be sold to Customer at 150% of the price Seller paid to obtain substitute gas.

5.3 ISS Rates and Charges: The amounts which shall be paid by Customer to Seller for each Month during the period of service hereunder shall include the sum of the charges due under this Section that are applicable to Customer for such Month, computed by use of the applicable rates set forth under the Rate Schedule ISS (Section 35.2) which are effective during such Month or portions thereof. **T** **T**

a) ISS Rate: As set forth on Rate Schedule ISS, shall be paid each Month on both the maximum quantity of Gas which is stored for the Customer for the Month and the maximum quantity of Gas which is loaned to the Customer during the Month, pursuant to Customer's ISS Agreement. **T** **T** **T**

b) ISS Injection/Withdrawal Commodity Rate: As set forth on Rate Schedule ISS, shall be paid each Month for each Mcf of Gas which is delivered to or for the account of Customer by Seller and each Mcf of Gas Customer delivers or causes to be delivered (less the applicable Injection/Withdrawal Fuel Use Percentage) at the Point of Injection/Withdrawal during the Month. Such charges shall be applicable both on injection and on withdrawal. **T**

c) Seller's Injection/Withdrawal Fuel Use Charge: Customer shall furnish the Gas for Seller's Injection/Withdrawal Fuel Use in the provision of storage services as set out in Section 30.2 of this Tariff. Seller may agree that Customer may purchase from Seller Equivalent Fuel Use quantities of Gas to cover Customer's obligation for the Seller's Injection/Withdrawal Fuel Use.

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5.4 Rate Schedule: ISS rates are subject to adjustment either upwards or downwards in the same manner as in Section 4.6g) and 4.6h) above. **T**

5.5 Rules and Regulations: Any rates, terms, and conditions not specifically set forth in this Section 5, this Tariff or in Rate Schedule ISS may be provided in the ISS Agreement between the Customer and Seller and are subject at all times to approval by the Regulatory Commission of Alaska.

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SECTION 6 TERM

6.1 The term of service under this Tariff shall be as set forth in the executed FSS or ISS Agreement.

SECTION 7 EXPIRATION OF TERM

7.1 Any FSS Customer's Gas remaining in the CINGSA Facility when that Customer's FSS Agreement expires shall be deemed sold to CINGSA at a price equal to 80% of the price realized for such Gas. However, if an FSS Customer was unable to withdraw its Gas quantities due to an interruption of Customer's withdrawal service by CINGSA during the last one hundred (100) Days before termination, Customer shall be allowed to withdraw its Gas within a period of time equal to the number of Days withdrawal service was interrupted following the end of the FSS Agreement term. T

a) Payment for the remaining quantities of Gas shall appear as a credit on the last statement rendered by CINGSA to Customer. To the extent that the credit exceeds the total charges in the statement, the difference shall be paid by CINGSA to Customer on or before the 25th Day of the Month following the Month of such expiration or termination.

b) In the event that CINGSA purchases and takes title to any of Customer's Gas pursuant to this Section, CINGSA shall dispose of such Gas using a process designed to maximize the proceeds recovered and shall credit 80% of the proceeds received against any amounts that may be owed by Customer to CINGSA.

7.2 Any ISS Customer's Gas remaining in the CINGSA Facility when that Customer's ISS Agreement expires shall be handled in accordance with Section 5.2d).

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SECTION 8 FACILITIES FOR ADDITIONAL SERVICES **T**

8.1 Unless otherwise agreed to by the Parties, Seller shall not be required to construct and install any facilities in addition to those required to perform the storage services that are the subject of existing FSS Agreements.

8.2 "Facilities for Additional Services" means facilities requested by an FSS Customer to perform additional services such as to improve the reliability or service provided subject to an existing FSS Agreement that do not increase the design capacity of the CINGSA Facility. Requests to increase the design capacity of the CINGSA Facility are provided for in Section 29. **T T T T T**

a) The Seller may enter into an agreement with a Customer, or a group of Customers, whereby the Seller will construct and install Facilities for Additional Services requested by Customer(s), and Seller may require that the Customer(s) reimburse Seller for all of Seller's costs of such construction and installation, either on a lump sum or incremental fee basis as agreed to by the Parties or as otherwise set forth in these Rules and Regulations. Prior to entering into such an agreement, the Seller will provide reasonable notice and invite all FSS Customers to participate. **T T T T T T T**

b) Agreements for Facilities for Additional Services are subject to RCA approval as special contracts under RCA regulations. **T T**

SECTION 9 POINT(S) OF INJECTION/WITHDRAWAL **C**

9.1 The Point(s) of Injection/Withdrawal, as defined in Section 2.57, are as follows: **C**

a) KBPL Point of Injection/Withdrawal: **C**
The point of interconnection between Seller's CINGSA Facility and the KBPL (also known as the "415" meter). **C C C**

b) APC/ENSTAR Point of Injection/Withdrawal: **C**
The point of interconnection between Seller's CINGSA Facility and the APC/ENSTAR Line (also known as the "715" meter). **C C C**

9.2 Customer shall be solely responsible for making all arrangements and paying for the transportation of the Gas to be stored under the Agreement to the Point(s) of Injection/Withdrawal. **C**

9.3 Seller shall have no obligation to receive deliveries from Transporter(s) for storage hereunder, or to redeliver quantities of Gas to Transporter(s) for the account of Customer hereunder, if Transporter(s) is (are) unwilling or unable to make or receive such deliveries or redeliveries, as the case may be. **C C C C**

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SECTION 10 QUALITY OF GAS

10.1 Heating Value of Gas:

a) The unit of quantity for the purpose of determining total heating value shall be one (1) cubic foot of anhydrous Gas at a temperature of sixty degrees Fahrenheit (60°F) and an absolute pressure of fourteen and sixty five one-hundredths (14.65) Psia, dry.

b) Gas shall have a gross heating value of not less than nine hundred fifty (950) Btus per cubic foot and not more than one thousand fifty (1,050) Btus per cubic foot.

c) The gross heating value of Gas shall be determined from a representative composite Gas sample taken at the Point(s) of Injection/Withdrawal by periodic tests to be conducted monthly by the Seller or at such other intervals as the Parties may mutually agree. The determination shall be made by means of a Gas chromatograph using Gas Processors Association Publication 2145-09, as it may be revised, entitled "Table of Physical Properties for Hydrocarbons and Other Components of Interest to the Natural Gas Industry." **C**

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10.2 Freedom from Objectionable Matter:

a) Gas shall be commercially free of dust, gum, gum-forming constituents, bacteria, or other liquid, gaseous, or solid matter which might interfere with its merchantability or cause injury to or interference with proper operation of the equipment through which it flows. Any substance that might become separated from the Gas in transportation shall not exceed one hundred twenty degrees Fahrenheit (120°F), shall not be odorized and shall not contain: T T

More than four (4) pounds of water vapor per million cubic feet of Gas;

More than one-quarter (0.25) grain of hydrogen sulfide per one hundred (100) cubic feet of Gas;

More than twenty (20) grains of sulfur per one hundred (100) cubic feet of Gas;

In excess of 1.0% by volume of oxygen; and/or T

In excess of 1.0% by volume of carbon dioxide.

10.3 Company's Right to Refuse Gas: Company shall have the right to accept or refuse to accept delivery of any Gas failing to meet the quality requirements of this Section 10.

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By: M. Colleen Starring **Title:** Vice President
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SECTION 11 MEASUREMENT AND MEASUREMENT EQUIPMENT

11.1

a) The volume of Gas delivered to Seller hereunder or redelivered to or for the account of Customer hereunder shall be measured at the Point of Measurement as follows:

When the measuring equipment is an Ultrasonic meter, it shall be designed, installed, maintained and operated as recommended in the latest issue of American Gas Association ("AGA") Transmission Measurement Committee Report No. 9, "Measurement of Gas by Multipath Ultrasonic Meters," as such publication may be revised from time to time.

When the measuring equipment is an orifice meter, the flow of Gas through the meter shall be computed in the manner recommended in AGA Report No. 3, "Orifice Metering of Natural Gas and Other Related Hydrocarbon Fluids," properly using all factors set forth therein. T T

When the measuring equipment is a turbine meter, the volume of Gas delivered through the meter shall be computed in the manner recommended in AGA Report No. 7, "Measurement of Natural Gas by Turbine Meter," properly using all factors set forth therein. T T

When the measuring equipment is a positive displacement meter, the volume of Gas delivered through the meter shall be computed by properly applying correction factors for (1) absolute static pressure, (2) flowing Gas temperature, and (3) compressibility ratio to the volume delivered at flowing Gas pressures and temperatures T T T T

b) Auxiliary measuring equipment shall be installed, maintained and operated in accordance with generally accepted industry practices.

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By: M. Colleen Starring **Title:** Vice President
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11.2 The volume of Gas received or delivered shall be calculated using an online Gas Flow Computer ("GFC"). Temperature, pressure and volumetric measurements shall be input into the GFC at least once per second. The computational method and averaging technique shall meet the minimum requirements of "Flow Measurement using Electronic Metering Systems," Chapter 21 of the manual of Petroleum Measurement Standards, published by the American Petroleum Institute. The volume of Gas injected or withdrawn hereunder shall be computed using the standards and factors determined as follows: T T

a) The unit of volume for the purpose of measurement shall be one thousand cubic feet of Gas at a temperature of sixty degrees Fahrenheit (60°F) and a pressure of fourteen and sixty five one-hundredths(14.65) Psia, dry. The Dekatherm equivalent of such unit of volume shall be determined by multiplying each such unit of volume by the total heating value per cubic foot of the Gas delivered hereunder (adjusted to a common temperature and pressure base) and by dividing the result by one thousand (1,000). T

b) The average absolute atmospheric (barometric) pressure at the Point of Injection/Withdrawal shall be assumed to be equal to fourteen and sixty five one-hundredths (14.65)Psia. T

c) The flowing temperature of the Gas shall be determined by means of an instrument of standard manufacture accepted in the industry for this purpose.

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d) The density and compressibility shall be determined by a chromatographic analysis using the methods described in AGA Transmission Measurement Committee Report No. 8, "Compressibility Factors of Natural Gas and Other Related Hydrocarbon Gases," gross method, latest revision, at intervals of not more than six (6) Months, by means of an instrument of standard manufacture accepted in the industry for this purpose using a sample of Gas from the Gas stream at the Point(s) of Injection/Withdrawal. **C**

11.3 All flow, measuring, testing and related equipment shall be of standard manufacture and type approved by the Seller. If applicable, Seller or Customer may install check measuring equipment, provided that such equipment shall be so installed as not to interfere with the operations of the Operator, as defined below. Seller, or Customer, in the presence of the other Party, shall have access to measuring equipment at all reasonable times, but the reading, calibrating, and adjusting thereof, if any, shall be done by the Operator. Seller or Customer shall have the right to be present at the time of the installing, reading, cleaning, changing, repairing, inspecting, testing, calibrating or adjusting performed by the Operator on the measuring equipment. The records from such measuring equipment shall remain the property of the Operator, but upon request, the Operator shall provide a requesting Party records, including charts, if any, together with calculations therefrom for inspection, subject to return within thirty (30) Days after receipt thereof. Reasonable care shall be exercised in the installation, maintenance and operation of the measuring equipment so as to avoid any inaccuracy in the determination of the volume of Gas injected and withdrawn. The accuracy of all measuring equipment shall be verified by Operator at reasonable intervals, and if requested, in the presence of representatives of a requesting Party, but neither Seller nor Customer shall be required to verify the accuracy of such equipment more frequently than once in any thirty (30) Day period. However, if an electronic measurement system is utilized, its components shall be calibrated at least once every ninety (90) Days.

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If any Party at any time desires a special test of any measuring equipment, it will promptly notify the Seller. The Seller shall then cooperate to secure a prompt verification of the accuracy of such equipment. Transportation and related expenses involved in the testing of meters under this Section 11.3 shall be borne by the Party incurring such expenses. T

The Operator, for purposes of this section, shall be the owner of the equipment referenced herein, or the agent of such owner, or such other person as the Parties may agree in writing.

If, upon any test, Operator's measuring equipment is found to be in error, such errors shall be taken into account in a practical manner in computing the deliveries. If the resultant aggregate error in the computed receipts or deliveries is not more than one percent (1%) for chromatograph or calorimeter and one percent (1%) for other measuring equipment, then previous receipts or deliveries shall be considered accurate. All equipment shall, in any case, be adjusted at the time of test to record correctly. If, however, the resultant aggregate error in computing receipts or deliveries exceeds one percent (1%) for chromatograph or calorimeter and one percent (1%) for other measuring equipment, then at a recording corresponding to the hourly average rate [m1] of Gas flow rate for the period since the last preceding test, the previous recordings of such equipment shall be corrected to zero error for any period which is known definitely or agreed upon; if not definitely known, such correction shall be for a period extending over one-half of the time elapsed since the date of the last test. T

11.4 In the event any measuring equipment is out of service, or is found to be registering inaccurately and the error is not determinable by test, previous recordings of injections or withdrawals through such equipment shall be determined as follows; provided, however, that the correction period shall not exceed one (1) year: T

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By: M. Colleen Starring **Title:** Vice President
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a) By using the registration of any check meter or meters if installed and accurately registering; or

b) In the absence of 11.4a). by correcting the error if the percentage of error is ascertainable by calibration, special test or mathematical calculation; or

c) In the absence of both 11.4a) and 11.4b), then by estimating the quantity of receipt or delivery based on receipts or deliveries during preceding periods under similar conditions when the meter was registering accurately.

11.5 If at any time during the term hereof, a new method or technique is developed with respect to Gas measurement or the determination of the factors used in such Gas measurement, such new method or technique may be substituted upon mutual agreement thereto by the Parties.

11.6 The Parties shall preserve all test data, charts, if any, and other similar records for a period of at least three (3) years or such longer period as may be required by public authority. T T T

11.7 In accordance with the provisions of Sections 11.3 and 11.4 above, Seller will use the best information available to close its allocation of quantities for a service Month. For the purposes of this Section 11.7, "close" shall mean five (5) Business Days after the applicable service Month. To the extent that adjustments are made after the date of such close, such adjustments ("Prior Period Adjustments" or "PPA") shall be treated in accordance with this Section 11.7. If the PPA are due to the correction of measurement data or reallocation of volumes, such adjustments shall be processed within two (2) years of the applicable service Month. Such deadline shall not apply in the case of deliberate omission or misrepresentation or mutual mistake of fact. The Parties' other statutory or contractual rights shall not be diminished by this standard.

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SECTION 12 FORCE MAJEURE AND REMEDIES

12.1 Except as otherwise provided by the Rules and Regulations, upon delivery of a notice claiming a valid Force Majeure Event by a Party asserting Force Majeure, a Party providing such notice shall not be liable for any delay in, or failure of, its performance of any of its obligations under this Tariff, if such delay or failure is caused by such Force Majeure Event until such time as is reasonably required to cure or remedy such Force Majeure Event. Any circumstance or event, or combination or continuation thereof, resulting from the failure of a Party to exercise the standard of ordinary care of a reasonable and prudent operator is not a Force Majeure Event with respect to such Party. For the purpose of this Tariff, "Force Majeure Event" means any event beyond the reasonable control of a Party that directly or indirectly renders a Party unable, wholly or in part, to perform or comply with any obligation, covenant, or condition in this Tariff. Subject to satisfying the requirements and definition set forth above, "Force Majeure Events" shall include, without limitation, the following events:

a) Act of God, fire, lightning, landslide, earthquake, volcanic eruption, storm, hurricane, hurricane warning, flood, high water, washout, explosion, or well blowout;

b) Strike, lockout, or other industrial disturbance, act of the public enemy, war, military operation, blockade, insurrection, riot, epidemic, arrest or restraint by any governmental authority, terrorist act, civil disturbance, or national emergency;

c) Breakage of or accident to machinery, equipment, facilities, or lines of pipe, and the repair, maintenance, improvement, replacement, test, or alteration to the machinery, equipment, facilities, or lines of pipe, and the freezing of a well or line of pipe, or the partial or entire failure of a Gas well; or

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d) Act, order, or requisition of any governmental agency or acting governmental authority, or any governmental law, proration, regulation, or priority.

12.2 Unless otherwise provided herein, the occurrence or continuation of any Force Majeure Event asserted by a Party does not, and shall not, relieve the other Party of its obligations under this Tariff, including any payment obligation.

12.3 Notice and Remedy.

The Party claiming Force Majeure under Section 12 will:

a) Notify the other Party of the Force Majeure Event promptly after its occurrence, giving reasonably full particulars and its best estimate of the time required to remedy the Force Majeure Event;

b) Keep the other Party informed of all significant developments; and

c) Exercise diligence in good faith to remedy the Force Majeure Event and resume full performance under this Agreement as soon as reasonably practicable (except that the settlement of strikes, lockouts, or other labor disputes or the restoration of a failed Gas well will be entirely within the discretion of the affected Party).

12.4 If during the period from the effective date of the FSS Agreement and thereafter, a Party claiming a Force Majeure Event estimates that the Force Majeure Event will not be remedied for a period of more than six (6) months, the Parties will meet within thirty (30) Days to agree on a commercially reasonable course of action during the period of the Force Majeure Event that is consistent with the intent of this Tariff.

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SECTION 13 DELIVERY PRESSURE

13.1 For injections, Customer shall contract with Transporter(s) to require Transporter(s) to deliver Gas to Seller at Transporter(s)'s available pipeline pressure at the Point(s) of Injection/Withdrawal, but in no event at a pressure less than five hundred fifty (550) psig nor greater than eight hundred fifty (850) psig unless otherwise mutually agreed to by Seller, Customer and Transporter. Seller will not accept volumes for injection at the APC/ENSTAR Line Point of Injection/Withdrawal without its prior written approval.

13.2 For withdrawals via the KBPL Point of Injection/Withdrawal, Seller shall redeliver Gas to Transporter for the account of Customer at a pressure sufficient to enter Transporters pipeline system at the KBPL Point of Injection/Withdrawal, but in no event at a pressure in excess of nine hundred seventy five (975) psig or less than six hundred (600) psig unless otherwise mutually agreed to by Seller, Customer and Transporter.

13.3 For withdrawals via the APC/ENSTAR Point of Injection/Withdrawal, Seller shall redeliver Gas to Transporter for the account of Customer at a pressure sufficient to enter Transporter's pipeline system at the APC/ENSTAR Point of Injection/Withdrawal, but in no event at a pressure in excess of one thousand fifty (1,050) psig or less than six hundred (600) psig unless otherwise mutually agreed to by Seller, Customer and Transporter. **T**

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SECTION 14 BILLING AND PAYMENT

14.1 Billing: On or before the ninth (9th) Business Day of each Month, Seller shall render (for purposes of this Section 14.1, "render" shall mean (a) postmarked or (b) time-stamped and electronically transmitted via electronic data mechanism to the designated site, whichever is applicable) an invoice to Customer setting forth the amount due for the preceding Month under the applicable Rate Schedule(s). Seller's invoice shall be based on actuals (if available) or best available data. Quantities at points where OBAs exist shall be invoiced based on scheduled quantities. Seller may utilize estimates of the quantity of Gas received for injection from or redelivered to or for account of Customer during a Month, in place of actual quantities when actual quantities are not reasonably available, provided that adjustments shall be made in later invoices for differences between such estimated and actual quantities. N N N

When information necessary for invoicing purposes is in the control of Customer, Customer shall furnish such information to Seller on or before the third (3rd) Day of the Month.

Both Seller and Customer have the right to examine at reasonable times, books, records and charts of the other to the extent necessary to verify the accuracy of any invoice, charge or computation made under or pursuant to any of the provisions hereof.

14.2 Payment: Customer shall pay any invoice on or before the thirtieth (30th) Day after the date the invoice was delivered to the customer ("Payment Due Date"). If the invoice payment due date does not fall on a Business Day, payment will be due on the first Business Day following the due date. Payments by Customer to Seller shall be made in the form of wire transfer directed to a bank account designated by Seller, unless otherwise agreed to by the Parties. Customer shall identify the invoice number specified by Seller to which the payment relates. In the event the payment differs from invoiced amount, remittance detail shall be provided with the payment, except when the payment is made by electronic

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By: */s/ Moira K. Smith* **Title:** Vice President and General Counsel

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funds transfer (EFT), in which case, the remittance detail is due within two Business Days of the payment due date.

Should Customer fail to pay all of the amount of any invoice as herein provided when such amount is due, interest on the unpaid portion of the invoice shall accrue from the due date until the date of payment at an annual rate of interest equal to the prime rate plus two percent (2%) charged by the Federal Reserve Bank during that period, but which in no event shall be higher than the maximum rate permitted by applicable law. If such failure to pay continues, then following thirty (30) Days prior written notice from Seller of its intent to abandon service under the Agreement, Customer shall be deemed to have consented to such abandonment of service, unless within the thirty (30) Day period Customer pays to Seller the entire balance due with interest, except for any amounts which Customer may dispute in good faith.

If Customer fails to pay any amount when due in accordance with Section 14.2 other than amounts disputed in good faith by Customer, Seller, in addition to any other remedy it may have hereunder, may suspend further injection or withdrawal of Gas for Customer and may enter into Agreements to provide service to others using Customer's capacity and deliverability.

In the event Customer in good faith disputes the amount of any such invoice or part thereof, it shall pay to Seller such amounts not in dispute and shall furnished to Seller documentation supporting the basis for the dispute within thirty (30) Days of a demand for payment made by Seller. Within thirty (30) Days of final resolution of a payment dispute, Customer shall remit to Seller payment of any amounts determined to be owed as a result of such final resolution along with any interest accrued thereon calculated in accordance with this Section 14.2. T

The foregoing shall be in addition to any other remedies Seller may have, including confiscation of all or a portion of Customer's Storage Quantity, at law or in equity, with respect to Customer's failure to pay the amount of any invoice not otherwise disputed in good faith.

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By: M. Colleen Starring **Title:** Vice President
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14.3 Adjustment of Invoicing Errors: Subject to the provisions of Section 11 above of these Rules and Regulations, if it shall be found that at any time or times Customer has been overcharged or undercharged and Customer shall have actually paid the invoice containing such charges, then within thirty (30) Days after the final determination thereof, either Seller shall refund the amount of any such overcharge or Customer shall pay the amount of any such undercharge. In the event an error is discovered in the amount invoiced in any invoice rendered by Seller, such error shall be adjusted within thirty (30) Days of the determination thereof, provided that claim therefore shall have been made within thirty (30) Days from the date of discovery of such error, but in any event within six (6) Months from the date of such invoice. The Party receiving such request for adjustment shall have three (3) Months to rebut such claim, otherwise the invoice shall be adjusted as requested. The preceding time limits do not apply to deliberate omission or misrepresentation or mutual mistake of fact or government-required rate changes. The Parties' statutory or contractual rights shall not otherwise be diminished by this Section. If the Parties are unable to agree on the adjustment of any claimed error, any resort by either of the Parties to legal proceedings shall be commenced within fifteen (15) Months after the supposed cause of action is alleged to have arisen, or shall thereafter be forever barred.

Pursuant to U-10-051(9) Effective: January 31, 2011

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
By: M. Colleen Starring Title: Vice President
M. Colleen Starring

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SECTION 15 DEFAULT, SUSPENSION AND TERMINATION

15.1 Event of Default: All of the following are Events of Default ("Event of Default") under this Tariff: (a) if a Party or its Guarantor files a petition for bankruptcy, winding-up, liquidation, dissolution, insolvency, reorganization or other similar proceeding, or is the subject of an involuntary bankruptcy petition (each, a "Bankruptcy Event"); (b) if a Party fails to perform or breaches any material covenant or obligation imposed upon it under a Service Agreement; or (c) if a Party's Guarantor fails to perform any material covenant or obligation imposed upon it under any guaranty provided pursuant to the creditworthiness requirements of this Tariff. All references to "Service Agreement" under this Section 15 shall mean the applicable FSS Agreement or ISS Agreement, as the case may be, and any other documents, agreements or terms and conditions incorporated by reference.

15.2 Termination of Service: If at any time an Event of Default with respect to a Party ("Defaulting Party") has occurred and is continuing, the other Party ("Non-Defaulting Party") may, at its option, terminate any Service Agreement with such Defaulting Party by proceeding as follows:

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a) The Non-Defaulting Party shall provide written notice (by email, promptly followed by courier or overnight mail) to the Defaulting Party, stating specifically the cause for terminating the Service Agreement(s) and declaring it to be the intention of the Non-Defaulting Party to terminate the same on a designated date not earlier than thirty (30) Days thereafter (the "Early Termination Date"). Except when a the Event of Default is a Bankruptcy Event, the Defaulting Party shall have thirty (30) Days after receipt of such notice to remedy or remove the cause or causes stated in the notice. If the Event of Default is a Bankruptcy Event, the termination shall be effective when the notice is delivered. If within the thirty (30) Day period, the Defaulting Party removes and remedies said cause or causes and fully indemnifies the Non-Defaulting Party for any and all consequences of such Event of Default, subject to the provisions of Section 24, by good and sufficient means acceptable to the Non-Defaulting Party, on or before the Early Termination Date, then such notice shall be withdrawn and the Service Agreement shall continue in full force and effect;

b) If the Defaulting Party does not remedy and remove the cause or causes and does not indemnify the Non-Defaulting Party for any and all consequences of such Event of Default within the thirty (30) Day period (other than in the case where the Event of Default is a Bankruptcy Event), then, after any necessary notice to regulatory bodies having jurisdiction (which notice may be given at the same time as the termination notice to Defaulting Party), the Service Agreement(s) shall be terminated as of the Early Termination Date, provided that notice of termination has not been withdrawn prior thereto;

c) Any termination of such Service Agreement(s) pursuant to the provisions of this Section 15.2c) shall be without prejudice to the right of Seller to collect any amounts then due to it for services rendered prior to the time of termination, and shall be without prejudice to the right of Customer to receive any service for which it has paid and is entitled but has not received prior to the time of termination; and

d) Any termination of such Service Agreement(s) shall be without prejudice to or waiver of any other right or remedies, at law or in equity, to which the Non-Defaulting Party may be otherwise entitled: including, without limitation, the right to seek damages (subject to Section 24 below) and/or off-set any amount owing by the Defaulting Party to the Non-Defaulting Party under the Service Agreement(s) against any amount owing by the Non-Defaulting Party to the Defaulting Party under the Service Agreement(s) or under any other agreement.

15.3 Without limiting the Non-Defaulting Party's right to terminate the Service Agreement under Section 15.2 and any other remedies that may be available to the Non-Defaulting Party as the result of an Event of Default, after expiration of any notice period contemplated in Section 15.2a) and a failure during any such period to remove or remedy the Event of Default, a Non-Defaulting Party shall have the right to suspend performance of the Service Agreement with respect to the Defaulting Party during any such Event of Default.

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SECTION 16 NON-WAIVER OF FUTURE DEFAULTS

No waiver by either Party of any one or more defaults by the other in the performance of any provisions of the Agreement shall operate or be construed as a waiver of any future default or defaults, whether of a like or of a different character.

Pursuant to U-10-051(9)

Effective: January 31, 2011

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
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SECTION 17 REQUESTS FOR STORAGE SERVICE

17.1 Requests for Generally Available (Unsubscribed) Storage Service:

a) Requests: To request FSS or ISS service, a potential Customer shall submit a request for such service consistent with the applicable Tariff requirements. Seller shall evaluate and respond to such requests within twelve (12) Business Days, and shall begin service, if an Agreement is executed, as soon as is reasonably possible. Such a request shall be considered acceptable only if the information specified in this Section 17.1 is provided in writing, but Seller may waive all or a portion of such information in individual instances. Requests for service shall be sent to:

Cook Inlet Natural Gas Storage Alaska, LLC
3000 Spenard Road, Anchorage Alaska 99503

b) Form of Requests: Customers requesting FSS and ISS service must provide the following information:

Customer(s) names:

Name, address, representative, telephone number, fax number and email address of Customer(s).

Type of service(s) requested:

Service desired (i.e., FSS or ISS).

Quantity (stated in Mcfs):

Maximum Storage Quantity (which, unless otherwise agreed to, shall not be less than one hundred thousand (100,000) Mcf).

Contract Injection Quantity.

Contract Withdrawal Quantity. C

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Term of service:

Date service is requested to commence: Unless agreed to otherwise, service shall commence on April 1 of each Contract Year.

FSS shall terminate on March 31 of the last Contract Year.

c) Subsequent Information:

Customer must comply with all of Seller's Creditworthiness requirements as set forth in Section 26 below of the Rules and Regulations herein. After receipt of a Request for service hereunder, Seller may require that Customer furnish additional information necessary for Seller to maintain operational integrity of its gas storage facility as a prerequisite to Seller offering to execute an Agreement with Customer. Such information may include proof of Customer's ability to transport from the Point(s) of Injection/Withdrawal Gas that it has delivered to Seller and that Seller has redelivered to the Point(s) of Injection/Withdrawal. Customer may redact competitively sensitive information from documents furnished hereunder. **C** **C**

d) Request Validity: Customer's Request for storage service shall be considered null and void if Seller has tendered an Agreement for execution to Customer, and Customer fails to execute that Agreement within fifteen (15) Days. In determining whether it is feasible to tender an Agreement relative to FSS and ISS, Seller will assess available capacity, after provision for existing services, operating constraints and pending requests for service. Seller will not execute an Agreement which relates to requests for such service for which it does not have sufficient available capacity.

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SECTION 18 NOMINATIONS, SCHEDULING AND ALLOCATIONS

18.1 Nominations:

a) Seller will accept nominations for Storage Service as provided herein. A valid nomination is a data set which contains any Seller-required data elements such as Customer name, contract number, type of service, the flow rate and the daily quantities of Gas that Customer desires to be injected or withdrawn from storage by Point(s) of Injection/Withdrawal. **C**
Seller will not accept nominations for injections at the APC/ENSTAR Line Point of Injection/Withdrawal without its prior written approval. Seller will accept nominations electronically. The daily nomination shall be in a format and form approved by the Seller. If the Seller has developed an electronic form and format for the submission of daily nominations, it may require its use by Customers. **C** **C**

Each nomination shall indicate whether it is being submitted as a Standard or as an Intra-Day nomination. The standard flow rate for nominations, confirmations and scheduling shall be Mcf/d.

Seller, at its sole option, may require direct confirmation of the Customer's supplier and interconnecting pipeline arrangements.

Customer may use an agent to provide all or a portion of its nomination data, provided that Seller is so advised in advance in writing. A Customer that uses an agent for such nomination purposes shall hold Seller harmless for all actions or inactions of its agent.

(The next Sheet is Sheet 44.1)

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b) Standard Nominations: A "Standard Nomination" is a nomination for storage service for any Day. The Standard Nomination shall include a begin date and end date, which must be within the term of the Customer's Service Agreement. Each Day within such date range nomination shall be considered an original nomination. Subsequent nominations for one (1) or more Days within the range shall supersede only the Days specified. The Days outside the range of the subsequent nomination are unaffected. Nominations have a prospective effect only. Seller shall process all new or revised nominations that are received by 4:00 p.m. ACT on the Day before the applicable Service Day. Customer may nominate zero (0) for a daily quantity. However, Seller may decline to provide service for any hour if the total net nominations by all Customers for that hour do not exceed 5,000 Mcf/d. Customer shall also inform Seller in advance of each Month of the desired order of priority of injections and withdrawals under each Agreement and Seller may rely thereon (or in the absence of such information, upon Seller's judgment) if allocation under such Agreement is required. C C C

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By: M. Colleen Starring **Title:** Vice President
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c) Standard Nominations Timetable:

The timetable for a Standard Nominations shall be as follows on the Day before a Service Day:

4:00 p.m. ACT for receipt of nominations by Seller;

12:00 a.m. ACT (next Day) for flow of Gas.

The nomination must include the flow rate (expressed in increments of 100 Mcf/d) for each hour of the Day and total volume (expressed in Mcf and rounded to the nearest 100 Mcf) for the Day.

The Injection/Withdrawal Fuel Use Percentage described in Section 30 of this tariff will be taken out of the Customers' nominations. T

After the end of each Day, Seller shall make available the final scheduled quantities for the just completed Day.

Seller, as receiver of nominations, initiates the confirmation process. The Party receiving a request for confirmation or an unsolicited confirmation response may waive the obligation of the Seller to initiate the confirmation process. The sending Party will adhere to nomination, confirmation and scheduling deadlines. The Party receiving the communication shall have the right to waive any deadline, on a non-discriminatory basis.

(The next Sheet is Sheet 45.1)

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M. Colleen Starring

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d) Departures from Nominations **N**

Daily nominations remain unchanged until modified. The Customer shall use reasonable efforts to notify the Seller of any actual or anticipated significant deviation from the nomination(s).

e) The Seller has the right to reject a nomination, or a change in nomination, that is not in an approved format, has not been confirmed by the relevant supplier, and/or that would retroactively change data. The Seller also has the right to require a nomination be changed or the Seller may change a nomination itself to reflect actual Gas flows. **N**

(The next Sheet is Sheet 46)

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18.2 Intra-Day Nominations:

a) Any nomination by eligible Customers submitted after the standard nomination deadline shall be an Intra-Day Nomination. An Intra-Day Nomination shall be effective for one (1) Day only. The nomination process set forth in Section 18.1a) above shall also apply to the Intra-Day Nominations. An Intra-Day nomination shall be a revised daily rate. T

Customer shall provide a minimum of three (3) hours' notice prior to the effective time for Gas to flow.

An Intra-Day nomination shall be subject to Transporter's confirmations and Seller's operating conditions. If Transporter's confirmation is not received, the Intra-Day Nomination will not be accepted. Seller will not accept a reduced Intra-Day Nomination for any quantity deemed already delivered based on an average hourly flow or for a time period that has already passed.

b) Seller will accept Intra-Day Nominations for Storage Service on a best efforts basis.

c) For purposes of providing notice of any nomination changes to a Customer and or Customer's agent, Seller shall contact either party by telephone or other instant communication device. With respect to changes initiated by Seller, if a Customer so elects, Customer may provide a telephone number and Seller will contact Customer at that number to alert Customer that a change has been made; provided that where an interruptible Customer nomination is superseded by a firm Customer's Intra-Day Nomination, Seller shall provide notice of such supersession to the interruptible Customer in the same manner that Seller uses to notify Customers of OFOs.

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18.3 Scheduling of Storage and Allocation of Service: For each Day, Seller will schedule injections and withdrawals of Gas, on the basis of: Storage nominations made by Customers (which Seller is hereby authorized to rely upon in its scheduling); Storage capacity available on Seller's system in light of nominations and requests; and overall operating conditions from time to time. If, on any Day, Seller determines that the capacity of its system is insufficient to serve all Storage nominations scheduled for such Day, or to accept the quantities of Gas tendered, capacity shall be allocated to provide service in the following order:

a) In scheduling FSS nominations on any Day when capacity is constrained, Seller shall allocate service on a pro rata basis based upon each Customer's contracted CIQ or CWQ volumes compared to the total contracted daily injection or withdrawal volumes of all Customers nominating volumes on such Day.

b) In scheduling nominated quantities for FSS Overrun Storage Service or ISS hereunder; after providing for FSS service, and to the extent there is remaining capacity, Seller shall allocate service ratably. A Customer's share of remaining capacity is calculated as a Customers' good faith nominations for FSS Overrun Storage Service and ISS divided by the total good faith nominations for FSS Overrun Storage Service and ISS.

c) In scheduling nominated quantities for FSS Excess Storage Service or ISS hereunder; after providing for FSS service, and to the extent there is remaining capacity, Seller shall allocate service ratably. A Customer's share of remaining capacity is calculated as a Customers' good faith nominations for FSS Excess Storage Service and ISS divided by the total good faith nominations for FSS Excess Storage Service and ISS.

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D – Deleted duplicate Sections 18.4 and 18.5.

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18.4 Delivery of Gas: Seller, subject to the other provisions hereof, shall make daily delivery, to the extent practicable, of Equivalent Quantities of Gas at the Point(s) of Injection/Withdrawal. **L L,C L**

18.5 Hourly Variation: Injections and Withdrawals shall be made at uniform rates to the extent practicable. **L L**

18.6 Limitation on Obligation: Should the quantities of gas received from customer(s) by seller at the Point(s) of Injection/Withdrawal exceed the Maximum Daily Injection Quantity plus the Seller's Injection/Withdrawal Fuel Use, Seller shall notify Customer(s) of such fact, within a reasonable time after such becomes known, and Customer(s) shall seek to reduce deliveries to Seller forthwith. In the event any such excess delivery would jeopardize the safety of Seller's operations and/or its ability to meet its contract commitments to others, such decisions being solely within the judgment and discretion of Seller, Seller shall have the right to refuse to accept, without any-liability to Customer, or any other person, all or such part of said excess delivery as Seller deems necessary, and shall notify Customer accordingly. **C**

L – Section 18.4 and 18.5 moved from First Revision of Sheet 47

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SECTION 19 OPERATIONAL INFORMATION **C**

19.1 Capacity Information, Operational Bulletins, and Advisories: **N**

a) Each Day, Seller will provide information concerning the storage service capacity available from Seller, as well as operational bulletins and advisories to Customers with effective FSS or ISS Agreements. **N** **N** **N**

SECTION 20 RIGHT TO COMMINGLE

Seller shall have the unqualified right to commingle Gas stored hereunder with Gas from all Customers and from other sources and treat and handle all such Gas without distinction as to source. It is recognized that Gas redelivered will not be the same molecules as those received.

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SECTION 21 TITLE TRANSFER OF GAS IN STORAGE

21.1 A Customer (Transferor) may sell or otherwise transfer title to Gas received for storage by Seller for the account of Customer to any other Customer (Transferee) if:

a) Both Transferor and Transferee of the Storage Quantity provide Seller with verification of the transfer in writing;

b) The purchase does not cause either Customer to exceed its MSQ as specified in each Customer's Agreement; and

c) In Seller's judgment such transfer can be done without adverse effect on Seller's operations or its ability to meet all higher priority obligations.

21.2 Seller will recognize transferred quantities for purposes of computing available Storage Quantity and applicable Injection and Withdrawal Quantities on a prospective basis within twenty-four (24) hours after receiving the written verification required by Section 21.1a) above.

Pursuant to U-10-051(9) Effective: January 31, 2011

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SECTION 22 RESPONSIBILITY FOR GAS

Upon receiving delivery of Gas for storage at the Point(s) of Injection/Withdrawal, Seller shall be in exclusive control and possession of such Gas and responsible for any loss thereof, or any and all injury or damage caused thereby. When the Gas has been redelivered at the Point(s) of Injection/Withdrawal Customer shall be in exclusive control and possession of such Gas and responsible for any and all injury or damage caused thereby. **C** **C**

SECTION 23 WARRANTY OF TITLE

Customer shall warrant for itself, its successors, and assigns, that it has, or will have, at the time of delivery of the Gas for injection hereunder good title to such Gas and/or good right to cause the Gas to be delivered to Seller for storage. Customer shall warrant for itself, its successors, and assigns, that the Gas it warrants hereunder shall be free and clear of all liens, encumbrances or claims; that it will indemnify and save Seller harmless from all suits, actions, debts, accounts, damages, costs, losses, and expenses arising from or out of adverse claims of any and all persons to said Gas, and/or to royalties, taxes, license fees, or charges thereon which are directly applicable to such delivery of Gas and that it will indemnify and save Seller harmless from all taxes or assessments which may be directly levied and assessed upon such delivery and which are by law payable and the obligation of the party making such delivery.

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SECTION 24 LIMITATION ON LIABILITY

Notwithstanding any other provision in the Agreement or this Tariff, neither Party shall be liable to the other Party under the Agreement, the Rules and Regulations or Rate Schedules for any special, exemplary, indirect, incidental, punitive or consequential damages (including, without limitation, lost profits, loss of revenues, or loss of business), of any nature, however arising, whether arising in tort, contract, indemnity, strict liability or otherwise and regardless of whether such Party is or has been made aware of the possibility of such damages (including lost profits).

SECTION 25 RESPONSIBILITY FOR ASSOCIATED TRANSPORTATION

The transportation of quantities to be stored hereunder to and from the Point of Injection/Withdrawal is solely the Customer's responsibility. The inability of third-party pipelines to receive or deliver Gas to or from the CINGSA Facility shall not be deemed to constitute non-availability of service or establish any basis of liability for Seller. Customer is not relieved from its obligations under its Agreement as of the Commencement Date for failure to secure transportation to and from the CINGSA Facility.

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SECTION 26 CREDITWORTHINESS

26.1 Customer shall establish and maintain creditworthiness. Any failure by Customer to maintain creditworthiness represents a breach of the Agreement. Seller shall evaluate Customer's creditworthiness in the context of all services purchased and in accordance with the criteria set forth in this Section 26.1. As an alternative, or if Customer is not deemed Creditworthy (as defined below) by Seller, creditworthiness may be established by providing and maintaining a Credit Alternative, as defined in Section 26.3 below. Customer, or its Guarantor's, creditworthiness will be based upon the level of service requested and Customer or its Guarantor will be considered Creditworthy if:

a) its unenhanced senior unsecured debt securities are rated at least "BBB-" by Standard & Poor's, a division of The McGraw Hill Companies, Inc. "S&P" and/or at least "Baa3" by Moody's Investors Service, Inc. "Moody's", and/or at least "BBB-" by Fitch Ratings (Fitch), or for Canadian Shippers not rated by Standard & Poor's, Fitch, or Moody's, a rating of at least "BBB(low)" by Dominion Bond Rating Service ("Rating Agencies"). If the rating is BBB- or BBB (low), the Seller shall also consider the outlook rating, which must be stable or better to be considered Creditworthy. If Customer is rated by more than one of the listed services, only the lowest rating will be taken into account; or

b) if Customer or Guarantor does not have rated unenhanced senior unsecured debt securities, its long-term issuer rating is at least "BBB-" by S&P or "Baa3" by Moody's, and if the rating is BBB- or BBB(low), the Seller shall also consider the outlook rating, which must be stable or better to be considered Creditworthy. If Customer or Guarantor is rated by more than one of the Rating Agencies, only the lowest rating will be taken into account. If Customer or Guarantor does not have one of the ratings in Section 26.1a) or 26.1b), then Customer or Guarantor has obtained, at its own expense, a rating from a recognized and reputable

debt rating agency acceptable to Seller that is at least equivalent to the minimum ratings set forth in Section 26.1a) or 26.1b); and

c) Customer's estimated Total Remaining Obligations under its FSS or ISS Agreement are less than Customer's and or its Guarantor's Tangible Net Worth. For the purposes of this Tariff, the term "Total Remaining Obligations" shall mean the then NPV of the remaining payment obligations, exclusive of commodity rates under all of a Customer's FSS Agreements with CINGSA plus an amount necessary to collateralize all of a Customer's ISS Agreements. For the purposes of this Tariff, "Tangible Net Worth" shall mean total assets, less total liabilities, less intangible assets, less off-balance sheet obligations. Intangible assets include, but are not limited to, goodwill, patents, and unamortized loan costs.

26.2 Creditworthiness Assessment:

If Customer or its Guarantor is not Creditworthy pursuant to Section 26.1a), 26.1b), or 26.1c), Customer may request that Seller evaluate Customer's or its Guarantor's creditworthiness based upon the level of service requested relative to Customer's current and future ability to meet its obligations. After its assessment of Customer's or its Guarantor's creditworthiness, Seller, in its reasonable discretion, may deem Customer or its Guarantor Creditworthy. Such creditworthiness assessment shall be based upon Seller's evaluation, in its reasonable discretion, of any or all of the following requested information and credit criteria:

a) Audited financial reports: Customer's or its Guarantor's balance sheets, income statements, cash flow statements, notes to financial statements and auditor's opinions along with key ratios and trends regarding liquidity, tangible net worth, asset management, debt management, capital structure, operational efficiency, profitability trends, debt coverage, and overall financial condition;

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b) The nature of Customer's business and the effect on that business of general economic conditions and economic conditions specific to it;

c) Information from credit rating agencies and/or bank/trade references;

d) Prompt payment of obligations to Seller on a consistent basis and any other information that Seller deems relevant in its analysis of Customer's creditworthiness;

e) Customer or its Guarantor shall not be operating under a federal, state or other applicable bankruptcy law or judgment subject to liquidation, reorganization, arrangement, adjustment, composition, or appointment of a receiver, trustee, or assignee of the Customer's or Guarantor's property; and

f) If Customer fails to provide the requested information in Section 26.1 or Section 26.2 within five (5) Business Days of receipt of such request from Seller, Customer or its Guarantor may be deemed to be not Creditworthy by Seller.

26.3 If Seller determines that a Customer has not established or maintained or been deemed Creditworthy as described above, Customer has the option of receiving service under this Tariff by providing to Seller one or more of the following alternatives. As used herein, a "Credit Alternative" means:

a) An acceptable guarantee in an amount equal to Customer's Total Remaining Obligations and, if applicable the value of Gas related to Gas loaned or redelivered under the ISS Rate Schedule from a corporate affiliate of the Customer or a third party deemed Creditworthy by Seller in accordance with the criteria set forth above ("Guarantor"); or

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b) An acceptable irrevocable standby letter of credit in an amount equal to the Customer's pro rata share of the undepreciated storage facilities as determined when the Customer becomes non-Creditworthy, subject to annual modifications, and up to three (3) months of FSS reservation and capacity charges, such letter of credit to be issued by a major commercial bank operating in the United States or Canada with an unenhanced senior unsecured debt rating of at least "A" by S&P and "A2" by Moody's, or up to three (3) months of estimated service charges and the value of Gas related to Gas loaned or redelivered under the ISS Rate Schedule. A Customer's pro rata share of the undepreciated storage facilities shall be the amount of Seller's outstanding net plant attributable to the Customer's ratable portion of the total MSQ of Seller calculated using the following equation: Customer pro rata share of undepreciated storage facilities = (Customer MSQ ÷ Total Seller's MSQ) x Seller's outstanding net plant. As an example for illustrative purposes only, if Customer A, who has MSQ of 5.5 Bcf of the total 11 Bcf of Seller's FSS capacity (50%) becomes non-creditworthy under the provisions hereof in year 5 of its agreement, the Customer would be required to post, under this provision, an irrevocable standby letter of credit in an amount equal to 50% of the net plant of the Seller as of the most recent quarter ended financial statement. The net plant of Seller shall include all facility costs, including any base gas, less any accumulated depreciation. Thus, if the net plant of Seller equals $125 million at the time Customer A becomes non-creditworthy, Customer A would be required to post a letter of credit in the amount of $62.5 million. If Customer A remains non-creditworthy during the following year, and the net plant is reduced in that year by $6 million in depreciation, Customer A's letter of credit can be reduced by 50% of the $6 million net plant reduction, or $3 million. The amount shall be recalculated and modified each year based on Seller's net plant balance; or

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c) Any other credit alternatives mutually agreed upon by Customer and Seller. Such other credit alternatives shall be accepted on a non-discriminatory basis. Seller may deny subsequent requests to substitute such credit alternatives on a not unduly discriminatory basis and will provide Customer with a written explanation of any denial of a request to substitute credit alternatives.

In the case of a new service agreement, such Credit Alternative shall be provided by Customer upon execution of the Agreement.

26.4 Customer shall maintain its Creditworthiness, either directly or through provision of a Credit Alternative, during the term of the FSS Agreement and the ISS Agreement:

a) With respect to the obligations under the Agreement(s), if Customer or Guarantor, as applicable, is not subject to regulation by the Securities and Exchange Commission, Customer or Guarantor shall notify Seller in writing, within five (5) Business Days of the details of any material adverse change in its business, properties, conditions (financial or otherwise) or results of operations. If, at any time during the term of the Agreement(s), Customer or Guarantor notifies Seller, or if Seller determines through its own investigation, that there has been any material adverse change in the business, properties, conditions (financial or otherwise), or results of operations such that Customer or its Guarantor ceases to be Creditworthy, or the, bank or financial institution offering a Letter of Credit as a Credit Alternative ceases to maintain an unenhanced senior unsecured debt rating of at least "A" by S&P and "A2" by Moody's, or the Creditworthiness of the Customer or Credit Alternative is insufficient to fulfill its portion of the Customer's Credit Alternative requirement, Seller may request and Customer shall deliver to Seller within five (5) Business Days of such request a Credit Alternative in the amount set forth in the Seller's request.

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b) The Parties agree that the failure of Customer to remain Creditworthy or supply or maintain any Credit Alternative is an Event of Default under Section 15.1 and shall not; (i) relieve Customer of its other obligations under the Agreement(s); or (ii) prejudice Seller's right to seek performance under the Agreement(s). Upon notification by Seller that either Customer, or Guarantor no longer meets Seller's creditworthiness standards, or the bank or financial institution offering a Letter of Credit as a Credit Alternative no longer maintains an unenhanced senior unsecured debt rating of at least "A" by S&P or "A2" by Moody's, Customer shall within five (5) Business Days, pay for one (1) Month of service in advance to continue service, provided service has commenced. Customer shall in any event, within thirty (30) Days, provide an acceptable Credit Alternative consistent with Seller's creditworthiness standards. If the Customer fails to provide an acceptable Credit Alternative to Seller within these time periods, Seller may suspend its performance of obligations immediately. Any such suspension shall not relieve Customer from any obligation to pay any further charges or amounts payable to Seller under the Agreement(s). If Customer fails to provide an acceptable Credit Alternative after such suspension, Seller may, at its option at any time, in addition to any other remedy that may be available to it under the Agreement(s), at law, or in equity, upon ten (10) Days written notice to Customer and the RCA, terminate the Agreement(s). As part of resolution of Customer's obligations, Seller may net quantities of Gas in Seller's FSS and ISS accounts.

Pursuant to U-10-051(9) Effective: January 31, 2011

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
By: M. Colleen Starring Title: Vice President
M. Colleen Starring

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c) If a Credit Alternative is provided pursuant to this Section 26.4 and Customer or its Guarantor, as applicable, is later determined by Seller to be Creditworthy, Seller shall return to Customer whatever Credit Alternative Seller then holds within five (5) Business Days of Customer's request. Upon expiration of the Customer's Agreement(s), unless such Credit Alternative has been returned pursuant to the preceding sentence, any remaining Credit Alternative will be returned after resolving any and all disputed invoice amounts under the expired Agreement(s). **T**

26.5 Customer FSS Agreements are contracts under which Seller may extend financial accommodations to Customers, if a petition is filed, by or against Customer, any of its affiliates, or any Guarantor, under any chapter of the bankruptcy code of the United States or under legislation of a similar nature of any other nation. If Seller is not permitted by a bankruptcy court to reject the Agreement(s) as a result of such filing, Seller may consider the bankruptcy filing in determining whether Customer remains Creditworthy, and in determining what, if any, additional Credit Alternative must be submitted by or for Customer as a condition to Customer's creditworthiness under the Agreement(s).

26.6 The credit terms and conditions set forth above shall survive, subject to any required regulatory approvals, and shall continue in effect for the term(s) of the Agreement(s).

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SECTION 27 REGULATIONS

The Agreement(s) and the respective obligations of the Parties are subject to all valid laws, orders, rules and regulations of duly constituted authorities having jurisdiction, and are conditioned upon the issuance by any governmental agency having jurisdiction, of requisite authorizations for Seller to provide the storage service contemplated hereby, and for Transporter to make deliveries and redeliveries necessary to effect the storage service provided for in the Agreement(s). The Parties shall promptly file for and diligently pursue all governmental authorizations necessary for the implementation and maintenance of the Agreement(s).

Pursuant to U-10-051(9) Effective: January 31, 2011

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
By: M. Colleen Starring Title: Vice President
M. Colleen Starring

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SECTION 28 TRANSFER AND ASSIGNMENT

28.1 Any company which shall succeed by purchase, merger or consolidation to the properties, substantially as an entirety, of Customer or of Seller, as the case may be, shall if eligible be entitled to the rights and shall be subject to the obligations of its predecessor in title under the Agreement between Seller and Customer. Either Seller or Customer may, without relieving itself of its obligations under the Agreement, assign any of its rights or obligations under the Agreement to a company with which it is affiliated at the time of such assignment.

28.2 Notwithstanding any other provision in this Tariff, Customer shall have the right to assign (in whole or in part) the Agreement or permanently release (in whole or in part) the Agreement without Seller's consent if the:

a) assignee is a party that has received regulatory approval to flow through to its customers any and all amounts paid or payable by Customer to Seller under the Agreement; or

b) assignee meets or exceeds the creditworthiness requirements of Section 26 of this Tariff; and

c) Customer has provided Seller with reasonable notice in advance of any assignment or transfer.

Pursuant to U-10-051(9) Effective: January 31, 2011

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
By: M. Colleen Starring Title: Vice President
M. Colleen Starring

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28.3 Seller may, as security for its indebtedness, assign, mortgage or pledge any of its rights or obligations under the Agreement, including its rights to receive payments, to any other entity, and Customer will execute any consent agreement with such entity and provide such certificates and other documents as Seller may reasonably request in connection with any such assignment, provided the terms of any such consent, certificates or other documents do not materially alter the rights and obligations of Customer under the Agreement and/or this Tariff. Customer also may assign or pledge the Agreement under the provisions of any mortgage, deed of trust, indenture or similar instrument which it has executed or may hereafter execute covering substantially all of its properties. Otherwise, except as set forth in this Section 28, neither Party shall assign the Agreement or any of its rights thereunder unless it first shall have obtained the consent thereto in writing of the other Party, which consent shall not be unreasonably withheld, conditioned or delayed.

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SECTION 29 CINGSA FACILITY EXPANSION AND EXPANSION CAPACITY RIGHTS **T**

29.1 Process:

a) At any time following the completion of the initial capacity and provided that any prior expansion is completed, any Customer may request Seller to increase the design capacity of the CINGSA Facility up to the maximum physical capacity of the storage reservoir allowed by the Alaska Oil & Gas Conservation Commission ("Requested Expansion Capacity") by delivering a written notice of such request to Seller ("Notice of Request") not less than thirty (30) months prior to the date which the Customer desires any facilities necessary for all or part of such Requested Expansion Capacity to be in-service.

b) Upon receipt of a Notice of Request from a Customer for Requested Expansion Capacity, or if Seller determines that expansion is possible, Seller will, on a commercially reasonable basis, solicit interest in expansion capacity through public non-discriminatory open season solicitations that may be either binding or non-binding in nature and may include minimally acceptable rate levels, subscription levels, and service terms that are consistent with existing approved Tariff provisions. Seller will also solicit interest from existing Customers that may wish to turn back any of their firm storage capacity. Seller will provide at least 30 Days' prior public notice of any such open season solicitation via public media designed to reach interested parties. Seller has the right to require bidders in such an expansion open season to comply with capacity request requirements set forth in Section 17.1 above of the Rules and Regulations. All binding open season bids meeting the requirements as stated in the open season notice and/or guidelines shall be evaluated on a non-discriminatory basis. **C** **C** **C**

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c) Seller will then provide all Customer(s) and other expansion capacity open season participants ("Prospective Expansion Customer(s)"): (i) the amount of the Requested Expansion Capacity that Seller is willing and able, on a non-discriminatory basis, to offer to each Prospective Expansion Customer, including turnback capacity under Section 28.2 accepted by Seller for incorporation into the expansion project and the physical and technical limitations of the storage reservoir ("Allocated Expansion Capacity"); and (ii) the good faith anticipated facility design, capital costs, and rate which it deems necessary to design, construct and operate the Allocated Expansion. The Allocated Expansion Capacity together with any expansion capacity requested by other parties in the open season shall be the "Expansion Project". T T

d) Within thirty (30) Days of receipt of the Expansion Project design, cost and rate information from Seller, each Prospective Expansion Customer shall notify Seller in writing whether or not it is prepared to commit to and enter into both a binding Expansion Precedent Agreement and a separate FSS Agreement ("Expansion FSS Agreement") on mutually agreeable terms and conditions and for a mutually agreeable term with Seller. If a Prospective Expansion Customer notifies Seller that it is prepared to enter into the Expansion Precedent Agreement and the Expansion FSS Agreement, Seller will in turn, after consultations and discussions with other Prospective Expansion Customer(s), notify Prospective Expansion Customer whether or not Seller is willing to proceed with the development of the Allocated Expansion Capacity. Seller shall proceed with the expansion if it is technically feasible and commercially reasonable. If Seller decides not to proceed with the requested expansion, Seller shall notify all Prospective Expansion Customers of the basis for that decision. T T T

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC,
By: M. Colleen Starring **Title:** Vice President
M. Colleen Starring

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e) If both Seller and Prospective Expansion Customer are prepared to enter into an Expansion Precedent Agreement and Expansion FSS Agreement and to proceed with the development of the Allocated Expansion Capacity on mutually agreeable terms, then Seller will prepare the Expansion Precedent Agreement and Expansion FSS Agreement which will incorporate the Expansion Project design, cost and rate information provided previously to Prospective Expansion Customer, modified to reflect then-current information and estimates.

f) Prospective Expansion Customer shall execute the mutually agreeable Expansion Precedent Agreement delivered to it by Seller within thirty (30) Days of receipt of same and is thereafter subject to the terms of the Expansion Precedent Agreement and the Expansion FSS Agreement. If the Expansion Precedent Agreement and Expansion FSS Agreement are not executed by Prospective Expansion Customer within the periods specified, Seller will be under no obligation to continue with the development of the Allocated Expansion Capacity, or to enter into the Expansion Precedent Agreement or Expansion FSS Agreement. T T

29.2 Regulatory Authorizations:

a) Upon execution by Prospective Expansion Customer of an Expansion Precedent Agreement, Seller shall strive, if necessary, to file for approval of the Expansion Project capacity and rates with all applicable regulatory and government bodies not later than twenty-four (24) months prior to the in-service date of the Allocated Expansion Capacity identified in the Expansion Precedent Agreement and Expansion FSS Agreement.

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC,
By: M. Colleen Starring **Title:** Vice President
M. Colleen Starring

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b) The terms and conditions of the Expansion FSS Agreement shall be subject to, among other things, the outcome of the open season held as a result of Seller's receipt of the Notice of Request.

c) Costs allocated to Expansion Project services will be rolled in with all CINGSA costs if the rates established thereby for existing CINGSA services would be lower than existing rates. Otherwise, costs will be allocated to Expansion Project services on an incremental basis. In such case, only the costs of the Expansion Project will be allocated to services associated with the Expansion Project.

29.3 Creditworthiness. Expansion Project customers will be subject to the creditworthiness provisions set out in the above-referenced Expansion Precedent Agreement and Expansion FSS Agreement in relation to the Allocated Expansion Capacity.

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SECTION 30 FUEL USE PERCENTAGE

30.1 Fuel Use: The term “Fuel Use” shall mean the quantity of Gas required by Seller for injections into and withdrawals from the CINGSA Facility and shall be inclusive of (a) compressor fuel use Gas and (b) except for extraordinary losses for which Seller may separately seek RCA approval for recovery, lost-and-unaccounted-for (“LAUF”) Gas including, but not limited to, unrecoverable Gas and all losses of stored Gas resulting from operations of the field, reservoir or equipment failure, natural or forced migration of the storage Gas; provided however, Seller is barred from seeking recovery of LAUF in its rates or in any future revenue requirement filing if the proximate cause of the LAUF is an act or omission of Seller (including its employees, contractors, agents, or affiliates) which would constitute negligence. This provision does not bar CINGSA from seeking to apportion liability in any manner provided by law.

30.2 The term "Seller’s Injection/Withdrawal Fuel Use" shall mean the quantity of Gas required by Seller for Fuel Use and shall be equal to the Injection/Withdrawal Fuel Use Percentage multiplied by the quantities tendered to Seller by Customer for injection at the Point(s) of Injection/Withdrawal. **C**

30.3 Current Injection/Withdrawal Fuel Use Percentage: The Current Injection/Withdrawal Fuel Use Percentage shall be redetermined annually on or before May 15th to reflect the estimated Fuel Use and estimated injections for the ensuing twelve-month period beginning the first Day in July.

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30.4 Current Fuel Use Surcharge Percentage:

a) Seller shall annually compare the quantity of Fuel Use Gas retained by the Seller for the most recent Contract Year with the quantity of actual compressor Fuel Use incurred at the CINGSA Facility for the same period to determine any over/under collection of Fuel Use by the Seller.

b) The Current Fuel Use Surcharge Percentage shall be determined by dividing this over/under collection quantity by the projected injections, as described in Section 30.3 above. Under-recovered Fuel Use will result in a positive adjustment and over-recovered Fuel Use will result in a negative adjustment.

c) The Current Fuel Use Surcharge Percentage will be effective on the first Day of July.

30.5 Injection/Withdrawal Fuel Use Percentage: The Injection/Withdrawal Fuel Use Percentage shall be the sum of the Current Injection/Withdrawal Fuel Use Percentage calculated in Section 30.3 and the Current Fuel Use Surcharge Percentage calculated in Section 30.4. The Injection/Withdrawal Fuel Use Percentage is the applicable percentage of Fuel Use, as in Section 35.3a), which shall be assessed on all FSS and ISS injections of Gas into the CINGSA Facility. **T**

30.6 Filing and Reporting Requirements

a) Seller shall provide Customers with Fuel Use reports each year. This requirement may be met by copy of the report filed pursuant to Subsection 30.6b). **T**

b) On or before the 15th of May, Seller will file a report for RCA approval showing actual quantities retained and Fuel Use incurred for the previous Contract Year, along with the calculation of the Injection/Withdrawal Fuel Use Percentage for the ensuing twelve-month period beginning the first day in July.

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SECTION 31 OPERATIONAL PURCHASES AND SALES OF GAS **T**

Seller may from time to time purchase or sell Gas on an interruptible basis as necessary to manage system pressure and maintain system integrity. Purchase or sale of Gas for such purposes shall be made on a nondiscriminatory basis.

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SECTION 32 OPERATIONAL FLOW ORDER ("OFO")

32.1 General: Seller, in its discretion, shall have the right to issue OFOs when in its judgment it is necessary to maintain or restore the operational integrity of Seller's storage system. Notwithstanding the foregoing, Seller will issue an OFO when it identifies an occurrence of any condition that is likely to lead to a curtailment of an FSS Customer's deliverability. Seller will not be required to issue an OFO: **T** **T** **T**

a) To redeliver Gas to any Customer that has not tendered Equivalent Quantities of Gas to Seller's Storage system; or

b) To any other pipeline in order to obtain access to quantities of Gas, except to the extent that such quantities of Gas are being transported by such pipeline for the account of a Customer.

32.2 Forms of OFOs: An OFO may:

a) Direct any Customer to decrease quantities injected or withdrawn or increase/decrease pressures at a Point of Injection/Withdrawal, in accordance with Section 32.4 below; or

b) Implement verbal arrangements with transporters; or

c) Enable Seller to take or require any other actions as may be deemed necessary by Seller in its judgment in order to maintain the operational integrity of Seller's Storage system.

32.3 OFO Operations Conditions: OFOs may be issued in any of the following circumstances:

a) To alleviate conditions that threaten the operational integrity of Seller's storage system; or

b) To maintain minimum necessary pressures for storage operations. **T**

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c) The OFO will remain in effect until the operational condition requiring its issuance has been remedied or no longer exists.

32.4 Condition to Firm Storage Service Agreements: **T**

a) Seller may issue an effective OFO to any Customer under Rate Schedule FSS to (i) decrease quantities tendered to Seller for storage at Customer's Point(s) of Injection/Withdrawal and (ii) decrease quantities requested to be withdrawn from storage at the Point(s) of Injection/Withdrawal, up to Customer's MDWQ. Customer will be required to comply with such OFO within twenty-four (24) Hours of notice. **C** **C**

b) Seller will require, as a condition in each FSS Agreement, that Customer guarantee that Seller will have the right to issue an effective OFO to any transporter or owner of Gas being supplied to any Customer, whether or not such OFO is required to be effectuated at the Point(s) of Injection/Withdrawal. Seller shall issue an OFO pursuant to this Section 32.4b) only if (i) Customer has elected to grant such authority to Seller for the issuance of all OFOs; or (ii) Seller is required to issue the OFO without providing the twenty-four (24) hours notice referenced in Section 32.4a) above. **C**

32.5 OFO Notice, Contents and Procedures: Seller shall issue an OFO as expeditiously as is reasonably practicable in the circumstances. Seller shall post and provide Customers with updated information concerning the status of operational variables related to the OFO as soon as it is available. Each OFO will contain the following provisions:

a) Time and date of issuance;

b) Time that the OFO is considered to be effective (if no time is specified, the OFO shall be effective immediately);

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c) Duration of the OFO (if none is specified, the OFO will be effective until further notice);

d) The party or parties receiving the OFO;

e) The quantity of Gas required to remedy the operational condition requiring the issuance of the OFO; and

f) Any other terms Seller may reasonably require to ensure the effectiveness of the OFO.

32.6 Failure to Comply with OFO: If Customer or its agent fails to comply with the terms of an OFO, for any reason other than Force Majeure on an upstream or downstream pipeline, such Customer shall be: (i) liable for any damages incurred by Seller or any other affected party as a result of such failure and (ii) subject to a penalty of twenty-five dollars ($25) for each Mcf of Gas that does not comply with such OFO. Notwithstanding anything to the contrary in this Section 32.6, if Customer is required to make a nomination pursuant to an OFO, unless critical circumstances dictate otherwise, no damages and/or penalties will be assessed unless Customer is given the opportunity to correct the circumstances giving rise to the OFO. T

32.7 Seller's Liability for OFOs. Seller shall not be liable to any person for any costs, damages or other liability associated with the issuance of, or the failure to issue, any OFOs; provided, however, Seller shall be liable for acts of gross negligence or undue discrimination; such standards to be judged in light of the emergency conditions under which OFOs are issued.

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SECTION 33 RIGHT OF FIRST REFUSAL (ROFR)

In the event the term of the FSS Agreement is 12 months or greater and Customer has paid the rates under Rate Schedule FSS, then the Customer's storage capacity under the FSS Agreement is subject to the ROFR. In order to initiate the ROFR process, Customer must notify Seller at least nine (9) months prior to the termination date of the FSS Agreement. Upon notification Seller will conduct a thirty (30) Day open season to solicit bids for the Customer's storage capacity. Seller will post information on its website to commence the open season. Posted information will include available volumes, injection and withdrawal rates, term of service, deadline for bids, and other general terms and conditions necessary to be eligible for service. Posted information will describe the process for submitting bids, including a timeline that allows no less than fifteen working days to submit a bid. Within ten (10) Days of the end of the open season Seller will present the Customer the highest bid received in the open season in the form of an FSS Agreement. In order to retain the capacity Customer must return the executed FSS Agreement to Seller within fifteen (15) Days. Seller reserves the right to not accept any bid that is less than the rates under Rate Schedule FSS. In the event no bids are received, Seller and Customer may negotiate an extension of Customer's FSS Agreement. **T** **T**

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SECTION 34 GENERAL TERMS AND CONDITIONS

34.1 Volumetric Pricing of Gas. In the event that it either is required or becomes standard practice in the Cook Inlet to price Gas using the heating value of such Gas (i.e., on a MMBtu basis) as opposed to a volumetric basis (i.e., on a Mcf basis), the Parties agree that the Gas under this Agreement will be priced on a MMBtu basis, and will enter into necessary revisions and amendments to this Agreement in order to effectuate such conversion. Unless and until such conversion occurs, for pricing purposes, it shall be assumed that each Mcf of Gas contains one (1) MMBtu.

34.2 If Seller fails, because of scheduled or unscheduled interruption of service (other than a Force Majeure Event), to tender for redelivery or accept for storage injection at the Point(s) of Injection/Withdrawal, all or a portion of Customer's firm injection or withdrawal quantity as the case may be, and if such event extends for a period in excess of fifteen (15) consecutive Days, Customer's subsequent monthly bill shall be reduced by an amount equal to the product of the unfulfilled firm withdrawal quantity times the Reservation rate or the unfulfilled firm injection quantity times the Capacity rate, as the case may be. If Seller fails, because of a Force Majeure Event, to tender for redelivery or accept for storage injection at the Point(s) of Injection/Withdrawal, all or a portion of Customer's firm injection or withdrawal quantity, and such event extends for more than sixty (60) consecutive Days, Customer's subsequent monthly bill shall be reduced by an amount equal to the product of the unfulfilled firm withdrawal quantity times the Reservation rate or the unfulfilled injection quantity times the Capacity rate, as the case may be. **C** **C**

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SECTION 35 RATE SCHEDULES AND OTHER CHARGES

35.1 RATE SCHEDULE FSS - FIRM SERVICE

As provided for in Section 4.6.

a) Statement of FSS Storage Service Rates:

		Tariff Rate per Mcf	
FSS Reservation Rate – Applied to Customer's Contract Withdrawal Quantity	Monthly	$5.1256	**R**
FSS Capacity Rate – Applied to Customer's Total Contract Quantity	Monthly	$0.0699	**R**
FSS Injection/Withdrawal Commodity Rate		$0.0438	**I**
Overrun Storage Service Rate		$0.2124	**I**
Excess Storage Service Charge:		$0.0699	**R**

b) Subject to the Injection/Withdrawal Fuel Use Percentage as set out Section 35.3.a.

c) Billings may be subject to the Regulatory Cost Charge as provided for in Section 35.4.b., Well Maintenance Surcharges as provided for in Section 38 and local sales taxes.

d) Volumetric Pricing of Gas:
In the event that it either is required or becomes standard practice in the Cook Inlet to price Gas using the heating value of such Gas (i.e., on a MMBtu basis) as opposed to a volumetric basis (i.e., on a Mcf basis) the Gas under this Tariff will be priced on a MMBtu basis. Unless and until such conversion occurs, for pricing purposes, it shall be assumed that each Mcf of Gas contains one (1) MMBtu.

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35.2 RATE SCHEDULE ISS - INTERRUPTIBLE SERVICE

As provided for in Section 5.3.

a) Statement of ISS Storage Service Rates:

	Tariff Rate per Mcf	
ISS Rate	$0.2385	**R**
ISS Injection/Withdrawal Commodity Rate	$0.0438	**I**

b) Subject to the Injection/Withdrawal Fuel Use Percentage as set out in Section 35.3.a.

c) Billings are subject to the Regulatory Cost Charge as provided for in Section 35.4.b, Well Maintenance Surcharges as provided for in Section 38 and may also be subject to local sales taxes.

d) Volumetric Pricing of Gas:
In the event that it either is required or becomes standard practice in the Cook Inlet to price Gas using the heating value of such Gas (i.e., on a MMBtu basis) as opposed to a volumetric basis (i.e., on a Mcf basis) the Gas under this Tariff will be priced on a MMBtu basis. Unless and until such conversion occurs, for pricing purposes, it shall be assumed that each Mcf of Gas contains one (1) MMBtu.

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35.3 FUEL USE CHARGE

As provided for in Section 30.5.

a. Injection/Withdrawal Fuel Use Percentage:

The Injection/Withdrawal Fuel Use Percentage is the effective percentage assessed on all injections as set forth below:

Effective Period	*Rate*	
April 1, 2012 to May 1, 2013	1.5%	
May 1, 2013 to April 30, 2014	0.5%	
May 1, 2014 to June 30, 2015	1.1%	
July 1, 2015 to June 30, 2016	1.1%	
July 1, 2016 to June 30, 2017	2.0%	
July 1, 2017 to June 30, 2018	1.1%	
July 1, 2018 to June 30, 2019	1.1%	
July 1, 2019 to June 30, 2020	1.5%	
July 1, 2020 to June 30, 2021	1.8%	
July 1, 2021 to June 30, 2022	1.3%	
July 1, 2022 to June 30, 2023	1.3%	**C**

RCA No. 733 | 13th Revision | Sheet No. 78
Canceling
12th Revision | Sheet No. 78

COOK INLET NATURAL GAS STORAGE ALASKA, LLC

35.4 - REGULATORY COST CHARGE

a) The Regulatory Cost Charge is a special surcharge applied to all regulated retail Customer billings to pay the Company's share of the budget of the Commission.

b) Regulatory Cost Charge 3.264% of storage service billing R

Pursuant to U-22-020(2) Effecti July 1, 2022

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
By: Moira K. Smith Title: Vice President and General Counsel

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35.5 – SCHEDULE OF OTHER CHARGES N

OFO Penalty Fee As provided for in Section 32.6 for failure to comply with an OFO.	$25.00 for each Mcf of Gas that does not comply with the OFO.	L

L - OFO penalty Fee has been moved from Sheet 76.

TA 4-733 **Effective** APRIL 9, 2012

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC,
By: M. Colleen Starring **Title:** Vice President
M. Colleen Starring

RCA No. 733 **First Revision**	**Sheet No.** 80	
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35.6 – GAS STORAGE FACILITY TAX CREDIT **N L**

On September 18, 2013, the Company received a $15,000,000 gas storage facility tax credit ("Tax Credit") from the State of Alaska for the benefit of its FSS Customers. CINGSA will derive no direct or indirect benefit from the Tax Credit. The Tax Credit, and any interest accrued thereon, will be distributed in one of two ways:

1. Pursuant to AS 43.20.046(h), if the CINGSA Facility ceases commercial operation (as defined in AS 31.053.032) before January 1, 2022, the Company must refund a proportional share of the Tax Credit back to the State.

2. Pursuant to the Supplemental Stipulation accepted by the RCA in Order U-10-51(9), the Company has an unconditional obligation to disburse any compensation or other financial benefit the Company receives as a result of the Tax Credit to its FSS Customers.

Following receipt of the Tax Credit, the Company deposited it in a separate interest-bearing account. The Company will act as a custodian of the Tax Credit and any interest earned for the benefit of the Company's FSS Customers. On an annual basis through the end of 2021, the Company will disburse to the FSS Customers the amount of the Tax Credit, not subject to refund to the State and interest earned as set out below:

a) In each of the ten calendar years before January 1, 2022 in which the CINGSA Facility has continued commercial operations, the amount of the Tax Credit to be disbursed for that calendar year will be one-tenth of the total Tax Credit ($1,500,000). That amount will be combined with any interest earned during the calendar year to equal the total amount to be disbursed to the FSS Customers ("Total Annual Disbursement").

L - Schedule of Special Contracts (Section 36) has been moved to Sheet 82.

TA 12-733 **Effective** November 18, 2013

Issued By: Cook Inlet Natural Gas Storage Alaska, LLC
By: M. Colleen Starring **Title:** President

M. Colleen Starring

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1. If the CINGSA Facility ceases commercial operations during a calendar year, there is no Tax Credit to be disbursed for that calendar year and the remaining Tax Credit will be refunded to the State in accordance with AS 43.20.046(h) and (i). The Total Annual Disbursement for that calendar year, which will also be the final Total Annual Disbursement, will include all interest earned, and not yet distributed, up to the date of disbursement. **N**

2. If the CINGSA Facility continues commercial operations through January 1, 2022, the Total Annual Disbursement for calendar year 2021 will contain the final one tenth of the Tax Credit and will be the final Total Annual Disbursement. It will also include all interest earned, and not yet distributed, up to the date of disbursement.

b) The Company will calculate each FSS Customer's pro rata share of the Total Annual Disbursement based upon the Customer's average monthly contracted MSQ for the calendar year as a percentage of the average monthly total of all FSS Customers' contracted MSQ for the calendar year to which the Total Annual Disbursement applies.

c) For the Total Annual Disbursement related to calendar year 2012, the Company will apply each FSS Customer's pro rata share of the Total Annual Disbursement as a credit to the first billing for storage service that occurs at least 30 days following RCA approval of this Section 35.6.

d) For subsequent calendar years, including the final Total Annual Disbursement, the Company will calculate and apply each FSS Customer's pro rata share of the Total Annual Disbursement as a credit to the billing for storage service for January of the following year. For example, the Company will apply each FSS Customer's pro rata share of the Total Annual Disbursement calculated using the 2013 calendar year information on the billing for January 2014 storage services.

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SECTION 36 SCHEDULE OF SPECIAL CONTRACTS

Customer	Contracted Service	Contract Effective Date	
ENSTAR Natural Gas Company	Firm Service	October 17, 2011	
Chugach Electric Association, Inc.	Firm Service	October 17, 2011	
Alaska Electric and Energy Cooperative, Inc.	Firm Service	October 17, 2011	**D**

D – Deleted Anchorage Municipal Light & Power special contract

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SECTION 37 CREDITING OF NON-FIRM REVENUES TO FSS CUSTOMERS

37.1 Pursuant to Order U-18-043(15), this Section 37 is effective for Non-Firm revenues billed on or after August 16, 2019. **C C**

37.2 The Company will share 100% of certain Non-Firm revenues collected with its FSS Customers on a monthly basis.

a) The FSS revenues eligible to be shared will be revenues charged under the "Overrun Storage Service Rate" and the "Excess Storage Service Charge" set out in Section 35.1 of this Tariff. The ISS revenues eligible to be shared will be revenues charged under the "ISS Rate" and the "ISS Injection/Withdrawal Commodity Rate" set out in Section 35.2 of this Tariff and any related interest charged on unpaid balances. This will begin with the revenues billed in the first month following the effective date of this Section 37 ("Eligible Non-Firm Revenue").

b) Related Regulatory Cost Charges, and sales taxes will not be shared.

c) Only Eligible Non-Firm Revenue that has been collected from Customers will be shared.

37.3 At the beginning of each month, prior to the billing of its FSS Customers, the Company will identify the amount of Eligible Non-Firm Revenue that was collected in the previous Month (if any).

a) The collected Eligible Non-Firm Revenues will be the amount to be shared with the FSS Customers ("Shared Amount"). **C C**

b) The Shared Amount for the Month will be allocated to the FSS Customers on a pro rata basis measured by contracted Maximum Storage Quantity ("MSQ") and Contract Withdrawal Quantity ("CWQ"), with a 50% weight on each of the capacity reservation factors. The contracted MSQ and CWQs are set out in the Appendix A to each FSS Agreement. **C C C C**

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37.4 Example: N

a) Assume that in a given Month, the Company collected Eligible Non-Firm Revenues of $10,000 that were billed after the effective date of this Section 37, which becomes the Shared Amount for the following Month.

b) Assume also that the contracted MSQs and CWQs for the FSS Customers in that given month were as follows:

FSS Customer	MSQ (BCF)	CWQ (Mcf/Day)
Customer A	8.775	102,900
Customer B	1.600	31,000
Customer C	0.500	10,000
Customer D	0.125	6,100
Total	11.000	150,000

c) The Shared Amount of $10,000 would be allocated to the FSS Customers on a pro rata basis measured by contracted MSQ and contracted CWQ, with a 50% weight on each of the capacity reservation factors as follows:

FSS Customer	MSQ Portion	CWQ Portion	FSS Customers' Shared Amount
Customer A	.5X(8.775/11)	.5X(102.9/150)	$ 7,419
Customer B	.5X(1.600/11)	.5X(31.0/150)	$ 1,761
Customer C	.5X(0.500/11)	.5X(10.0/150)	$ 560
Customer D	.5X(0.125/11)	.5X(6.1/150)	$ 260
Total			$10,000

37.5 The Company shall file an annual accounting of the collection and sharing of Eligible Non-Firm Revenue at the same time that it files its annual operating report with the RCA.

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SECTION 38 WELL MAINTENANCE SURCHARGE MECHANISM **N**

38.1 Purpose:
This surcharge mechanism is established to allow the Company to recover actual, prudently-incurred Well Maintenance expenses associated with work that requires a Drill Rig.

38.2 Definitions:
In addition to the definitions set out in Section 2 of this Tariff, the terms listed below shall have the following meanings for the purpose of this Section 38:

a) The term "AOGCC" shall mean the Alaska Oil and Gas Conservation Commission.

b) The term "Coiled Tubing Unit" means the package of equipment required to run a coiled tubing operation. Four basic components are required: the coiled tubing reel to store and transport the coiled tubing string, the injector head to provide the tractive effort to run and retrieve the coiled tubing string, the control cabin from which the equipment operator controls and monitors the operation, and the power pack that generates the necessary hydraulic and pneumatic power required by the other components. The dimensions and capacities of the coiled tubing unit components determine the size and length of coiled tubing string that can be used on the unit. Pressure-control equipment is incorporated into the equipment to provide the necessary control of well pressure fluid during normal operating conditions and contingency situations requiring emergency control.

c) The term "Drill Rig" means the machine used to drill a wellbore. In onshore operations, the rig includes virtually everything except living quarters. Major components of the rig include the mud tanks, the mud pumps, the derrick or mast, the drawworks, the rotary table or topdrive, the drillstring, the power generation equipment and auxiliary equipment. A workover rig is a type of Drill Rig.

d) The term "Eligible Well Maintenances Costs" means those costs of a Qualified Well Maintenance Work Package that meet the criteria set out in Section 38.3 below.

e) The term "Qualified Well Maintenance Work Package" means a Well Maintenance Work Package that utilizes a Drill Rig.

f) The term "Surcharge" means a Well Maintenance surcharge established under this Section 38.

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g) The term "Well Maintenance" means reasonably practicable activities necessary to maintain or to return an existing well to or substantially towards, its previous fully functional capacity. Well Maintenance primarily mitigates or remediates engineering rather than geological and geophysical risks, and thus excludes the drilling of new wells or sidetracks. **N**

h) The term "Well Maintenance Work Package" means an entire project for an individual well designed to achieve a stated Well Maintenance or well remediation purpose. It may include individual work phases that under 20 AAC 25.280 require an Application for Sundry Approvals (Form 10-403) by the AOGCC. A specific Well Maintenance Work Package may include multiple Sundry Approvals and includes the materials, pre-engineering costs, mobilization costs, demobilization costs, testing and other related costs necessary to restore the functional or mechanical integrity of the well so that it may be brought back into operation.

i) The term "Wireline" means well-intervention operations conducted using single-strand or multistrand wire or cable for intervention in oil or gas wells. Slickline and e-line are types of Wireline used for selective placement and retrieval of wellbore hardware, such as plugs, gauges and valves, as well as used to run and retrieve tools and flow-control equipment.

38.3 Eligible Well Maintenance Costs

a) Total Eligible Well Maintenance Costs to be recovered through a Surcharge shall be specified in the tariff advice filing supporting the Determination of Surcharge Rates and meet the criteria set forth in this Section 38.

b) Eligible Well Maintenance Costs shall include only actual, historical, prudently-incurred costs.

c) Eligible Well Maintenance Costs may only include costs incurred for a Qualified Well Maintenance Work Package. It includes costs for work done with wireline and/or electric line tools as part of the Well Maintenance Work Package, but not if the Well Maintenance Work Package does not utilize a workover rig, coiled tubing unit, or Drill Rig.

d) Eligible Well Maintenance Costs shall exclude costs of CINGSA personnel.

e) Eligible Well Maintenance Costs shall not reflect carrying costs.

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38.4 Separate Surcharges: A separate Surcharge shall be levied for each Qualified Well Maintenance Work Package. **N**

a) Each new or revised Surcharge shall be filed as a separate tariff advice letter, or as part of a general rate case, along with a Determination of Surcharge Rates and supporting documentation for the costs to be recovered.

b) Total costs to be recovered through a Surcharge shall be amortized over 3 years (36 months), unless a longer period is required and adequately supported.

c) The dollar amount of the Surcharge will be applied to FSS Customers on a pro rata basis measured by the contracted storage quantities and withdrawal capacities of the FSS Customers, with a 50% weight on each capacity reservation factor. In accordance with this, the Surcharge rates to be applied to contracted MSQ and CWQ for FSS Customers will be calculated in a Determination of Surcharge Rates as set out in Section 38.5 below. A Surcharge rate for ISS Customers to be applied to the maximum amount stored each Month will also be calculated in the Determination of Surcharge Rates as set out in Section 38.5 below from the FSS Surcharge rates, following the methodology used in the calculation of the Rate Schedule ISS-ISS Rate set out in Section 35.2.

d) If the total amount of contracted MSQ or CWQ for FSS Customers used in a Determination of Surcharge Rates changes during the time a surcharge is in place, the Company may revise the Surcharge by filing a revised Determination of Surcharge Rate that reflects the surcharge amounts already assessed, as well as the new total contracted amounts. The amortization period of the revised surcharge shall be the remaining time left from the original amortization period. The revised Surcharge may be implemented immediately upon filing, subject to subsequent Commission review and approval, and will be effective for all billings subsequent to the revision date.

e) The Surcharge shall stay in place until the total amount of Eligible Well Maintenance Costs for the Qualified Well Maintenance Work Package have been recovered. Any over-collection will be refunded to the FSS Customers on a pro rata basis measured by the contracted storage quantities and withdrawal capacities of the FSS Customers, with a 50% weight on each capacity reservation factor.

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38.5 Determination of Well Maintenance Surcharge Rates: **N**

1) Qualified Well Maintenance Package ID
2) Eligible Well Maintenance Costs
3) Amortization Period (Months)
4) Monthly Amount (line 2 ÷ 3)
5) FSS Total MSQ Contracted Quantities (Mcf)
6) FSS Total CWQ Contracted Quantities (Mcf)
7) FSS Surcharge Rate-Applied to MSQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 5)
8) FSS Surcharge Rate-Applied to CWQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 6)
9) ISS Surcharge Rate-Applied to maximum quantity of gas stored for the Month Per Mcf ((line 8 ÷ 30.4) + Line 7)
10) Effective for billings on or after

38.6 Determination of Well Maintenance Surcharge Rates Example:

Assume that the Eligible Well Maintenance Costs for a Qualified Well Maintenance Package ("Example") totaled $1,000,000, the amortization period is 36 months, the total FSS MSQ Contracted Quantities is 11,000,000 Mcf, the total FSS CWQ Contracted Quantities is 150,000 Mcf and the effective date is November 1, 2019. The completed Determination of Surcharge Rates would be as follows:

Determination of Well Maintenance Surcharge Rates:

	Example
1) Qualified Well Maintenance Package ID	
2) Eligible Well Maintenance Costs	$ 1,000,000
3) Amortization Period (Months)	36
4) Monthly Amount (line 2 ÷ 3)	$ 27,778
5) FSS Total MSQ Contracted Quantities (Mcf)	11,000,000
6) FSS Total CWQ Contracted Quantities (Mcf)	150,000
7) FSS Surcharge Rate-Applied to MSQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 5)	$0.0013
8) FSS Surcharge Rate-Applied to CWQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 6)	$0.0926
9) ISS Surcharge Rate-Applied to maximum quantity of gas stored for the Month Per Mcf ((line 8 ÷ 30.4) + Line 7)	$0.0043
10) Effective for billings on or after	Nov. 1, 2019

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38.7 Separate Listing on Bills: The total amount billed for each Surcharge will be separately listed on each billing. **N**

38.8 Annual Accounting: The Company shall file an annual accounting of the collections under each effective Surcharge at the same time it files its annual report to the Commission.

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38.9 Effective Well Maintenance Surcharges:

a) Filed as TA36-733

1) Qualified Well Maintenance Package ID	CLUS-3 Workover	
2) Eligible Well Maintenance Costs	$ 1,037,514	
3) Amortization Period (Months)	36	
4) Monthly Amount (line 2 ÷ 3)	$ 28,820	
5) FSS Total MSQ Contracted Quantities (Mcf)	11,000,000	
6) FSS Total CWQ Contracted Quantities (Mcf)	150,000	
7) FSS Surcharge Rate-Applied to MSQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 5)	$0.0013	
8) FSS Surcharge Rate-Applied to CWQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 6)	$0.0961	
9) ISS Surcharge Rate-Applied to maximum quantity of gas stored for the Month Per Mcf ((line 8 ÷ 30.4) + Line 7)	$0.0045	
10) Effective for billings on or after	April 1, 2020	

b) Filed as TA49-733 **C**

1) Qualified Well Maintenance Package ID	CLUS-5 Workover	**N** **N**
2) Eligible Well Maintenance Costs	$ 3,340,625	**N**
3) Amortization Period (Months)	36	**N**
4) Monthly Amount (line 2 ÷ 3)	$ 97,795	**N**
5) FSS Total MSQ Contracted Quantities (Mcf)	11,000,000	**N**
6) FSS Total CWQ Contracted Quantities (Mcf)	150,000	**N**
7) FSS Surcharge Rate-Applied to MSQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 5)	$0.0042	**N** **N**
8) FSS Surcharge Rate-Applied to CWQ Monthly Per Mcf ((line 4 X 50%) ÷ Line 6)	$0.3093	**N** **N**
9) ISS Surcharge Rate-Applied to maximum quantity of gas stored for the Month Per Mcf ((line 8 ÷ 30.4) + Line 7)	$0.0144	**N** **N**
10) Effective for billings on or after	November 1, 2022	**N** **N**

c) This section is currently not in use. **N**

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SECTION 39 CUSTOMER COMPLAINTS **N**

Customer complaints may be registered at the offices of the Company at 3000 Spenard Road, Anchorage, Alaska in person or by telephone during the regular business hours set out in Section 1.2 or by mail. Such complaints will be promptly handled on an individual basis and appropriate steps will be taken to resolve the situation. In the event the complaint is not resolved to the Customer's satisfaction, the Customer may notify the Regulatory Commission of Alaska. **N**

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SECTION 40 FORMULA RATE MECHANISM

40.1 Application:
This Formula Rate Mechanism ("FRM") provides for an annual revision ("FRMAR") to the Company's Rate Schedules FSS and ISS (Sections 35.1 and 35.2, respectively). Rate calculations and adjustments required by this Section 40 shall be determined on a Facility-Wide revenue requirement basis.

A. No provision contained within this Section 40 will limit the Company's ability to file a General Rate Change Application or limit the RCA's authority over rates.

B. Except as provided in Section 40.1.C, the Company will file a FRMAR by tariff advice letter on or before June 15 (or on the next Business Day after June 15 if June 15 is not a Business Day) of each year.

C. The Company is exempt from filing a FRMAR for any Test Year for which:

1. the Company files a General Rate Change Application,

2. the Company is directed by the Commission to file the information required by 3 AAC 48.275(a) thus initiating a General Rate Case for a given Test Year, or

3. a General Rate Change Application or General Rate Case is pending before the Commission.

40.2 Definitions:
In addition to the definitions set out in Section 2 of this Tariff, the terms listed below shall have the following meanings for the purpose of this Section 40:

A. The term "3 AAC" means the regulations of Commission as set out in Title 3 of the Alaska Administrative Code. The numbers following "3 AAC" are references to a specific regulation section.

B. The term "AOR" means the Company's annual operations report filed with the Commission as required by AS 42.05.451(b). It includes the FERC Form No. 2.

C. The term "AS" means the Alaska statutes. The numbers following "AS" are references to a specific statute section.

D. The term "Facility-Wide" means including all aspects of the CINGSA Facility used to provide FSS and ISS.

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E. The term "FERC" shall mean the Federal Energy Regulatory Commission.

F. The term "Filing Date" means the date the Company files a FRMAR.

G. The term "Final Order" means the last substantive order in a General Rate Case approving permanent rates, or accepting a settlement setting permanent rates, that becomes final and is not subject to further reconsideration by the RCA or appeal.

H. The term "FRM" shall mean formula rate mechanism under this Section 40.

I. The term "FRMAR" means the FMR annual revision under this Section 40.

J. The term "General Rate Case" means a docketed proceeding before the RCA to review the entire revenue requirement (including cost of capital) and cost of service of the Company and involves the RCA review of the information required by 3 AAC 48.275(a). A General Rate Case may be initiated by a General Rate Change Application filed by the Company or by the action of RCA. A "Concluded General Rate Case" is one where a Final Order has been issued.

K. The term "General Rate Change Application" means a request to change the rates of the Company's FSS and ISS Customers filed in accordance with AS 42.05.411 and 3 AAC 48.275.

L. The term "Test Year" means the twelve Months ending December 31 of the preceding calendar year. T

M. The Term "TYEB" means the Test Year end balance, i.e., the balance at the end of the Test Year.

N. The terms "Uniform System of Accounts" and "USoA" mean the Uniform System of Accounts for Class A natural gas companies prescribed by Part 201 of the FERC regulations (18 C.F.R. Part 201) and required for use by 3 AAC 48.277(5). The number following "USoA" is a specific USoA account number.

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40.3 FRMAR Calculation

A. The FRM shall calculate an annual, Facility-Wide revenue requirement ("RR") that will adjust applicable rate schedules prospectively as set out below. The Company shall request recovery of its total RR and shall include schedules showing the computation of any adjustments to the Test Year data. The annual RR shall be calculated according to the following formula:

$$RR = OM + DEP + OT + RI + IT$$

Where:

B. OM = all prudently incurred, reasonable and necessary operation and maintenance expenses incurred during the Test Year adjusted for known and measurable changes and prepared consistent with the rate making treatments approved or accepted in the Company's last Concluded General Rate Case.

1. Known and measurable adjustments shall be limited to (a) below and shall also be limited to those changes that have occurred prior to the Filing Date and that are more than likely to continue through the period in which the rates will be in effect and are consistent with the Commission's precedent regarding known and measurable adjustments.

   a. The changes in the level of salary and wage rates that occurred during the Test Year, or are known and measurable, shall be annualized.

   b. There will be no pro forma adjustments to allocated administrative and general costs.

2. Shared services and overhead allocation factors shall be recalculated each year based on the latest component factors used during the Test Year, but the methodology used will be that approved or accepted in the Company's last Concluded General Rate Case.

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C. DEP = depreciation and amortization expense calculated on end-of Test Year plant and asset balances at the depreciation and amortization rates approved in Docket U-18-043 or at the rates approved or accepted in a subsequent Concluded General Rate Case.

D. OT = taxes other than income tax from the Test Year prepared consistent with the rate making treatments approved or accepted in the Company's last Concluded General Rate Case.

E. RI = return on prudently incurred investment calculated as the Company's rate of return (weighted average cost of capital) multiplied by the Test Year rate base.

1. Rate of return shall be the weighted average cost of capital approved or accepted in the Company's last Concluded General Rate Case, except as provided in (a).

   a. If the Company refinances existing long-term debt or issues new or additional long-term debt, it will recalculate its weighted average cost of capital using its approved or accepted return on equity, its approved or accepted capital structure, and its new cost of debt. The new cost of debt calculation will include the costs of issuing the debt and any gain or loss on retiring the old long- term debt including any retirement or refinancing premium.

2. Rate base is prepared in accordance with the following:

   a. Known and measurable adjustments shall be limited to (f) and (j) below and also be limited to those changes that have occurred prior to the Filing Date and are consistent with the ratemaking treatments approved or accepted in the Company's last Concluded General Rate Case.

   b. Gas utility plant shall be the TYEB of USoA accounts 101-105.

   c. Accumulated depreciation reserve shall be the TYEB of USoA accounts 108 & 111.

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d. Plant completed not classified shall be the TYEB of USoA account 106.

e. Gas stored-base gas shall be the TYEB of USoA account 117.1.

f. The cash working capital allowance shall be calculated using the lead/lag time period (whether positive or negative) accepted or approved in the Company's last accepted or approved lead lag study.

g. Materials and supplies shall be the TYEB of USoA accounts 154 and 156.

h. Prepayments shall be the TYEB of USoA account 165.

i. Regulatory assets shall be the TYEB of the regulatory assets in USoA account 182.3 that were approved or accepted to be included in rate base in the Company's last Concluded General Rate Case.

j. Accumulated deferred income taxes ("ADIT") shall be those taxes, calculated for regulatory purposes, directly associated with an item in rate base (excluding Cash Working Capital) and shall include excess accumulated deferred income taxes ("Excess ADIT"). If any such ADIT amounts are debits, they shall be netted against the ADIT credits, and if the net amount is a debit, then it shall be an addition to rate base. The amount included in the rate base calculation for ADIT shall be the TYEB for the Test Year.

    i. Statutorily enacted changes in the state or federal income tax rate that occurred during the Test Year, or are known and measurable, shall be reflected in the calculation of the income tax allowance (per paragraph F-2 below).

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k. Net asset retirement obligation shall be those accounts for asset retirement obligations ("ARO") excluding any amounts and accounts included in the gas utility plant accounts (USoA accounts 101-105) or accumulated depreciation and amortization reserves (USoA accounts 108 and 111). If any such ARO amounts are debits, they shall be netted against the ARO credits, and if the net amount is a debit, then it shall be an addition to rate base. The amount included in the rate base calculation for net ARO shall be the TYEB.

l. Customer advances for construction shall be the TYEB of USoA account 252.

F. IT = income tax for the adjusted Test Year, adjusted for known and measurable changes occurring after the Test Year and before the Filing Date, and prepared consistent with the rate making treatments approved or accepted in the Company's last Concluded General Rate Case.

1. Income tax expense shall be calculated as follows:

a. Equity Return shall be calculated as rate base multiplied by the weighted cost of common equity from the Company's last Concluded General Rate Case,

b. After-tax net return shall be calculated as the equity return, plus the annual amortization of allowance for equity funds used during construction and capitalized into plant, plus or minus the net annual amortization of protected and unprotected Excess ADIT, as approved or accepted in Docket U-18-043,

c. Income tax expense before amortization of Excess ADIT shall be calculated as the after-tax net return multiplied by a composite gross-up state/federal income tax factor calculated as ((1/(1 – incremental state corporate income tax rate)) X (1/(1 - incremental federal corporate income tax rate))) – 1, and

d. Income tax expense shall be calculated as the income tax expense before amortization of Excess ADIT, plus or minus the net annual amortization of Excess ADIT.

2. Statutorily enacted income tax rate changes that occurred during the Test Year, or are known and measurable, shall be annualized, per the income tax expense calculation described in 1-c above. The Company shall comprehensively account for, including establishing a regulatory liability or asset to account for, any such change in income tax expense in the calculation to ensure recovery of income tax expense under new and old income tax rates.

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G. Cost Allocation: Once the annual RR has been determined as provided in A-F above, it shall be allocated between fixed costs and variable costs using the same cost classification ratios that were approved or accepted in the Company's last Concluded General Rate Case.

1. For example, if the cost of service allocation approved or accepted in the Company's last Concluded General Rate Case allocated 99% of the RR to fixed cost and 1% to variable cost, then the RR for the FRMAR calculated in a-f above would also be allocated 99% to fixed costs and 1% to variable costs.

H. Derivation of FSS Storage Service Rates: FSS Storage Service Rates shall be calculated consistent with the methodology approved or accepted in the Company's last Concluded General Rate Case. The billing units used will be the approved FSS Agreement contract quantities (CWQ and MSQ) in effect during the period in which the rates will likely be in effect.

1. FSS Reservation Rate: Unless it is calculated differently in the Company's last Concluded General Rate Case, the FSS Reservation Rate shall be calculated by taking 50% of the RR fixed costs calculated in G. above, divided by the total FSS CWQ in effect for the period for all approved FSS Agreements, divided by 12 ((RR fixed costs X 50%)/total FSS CWQ/12 months).

2. FSS Capacity Rate: Unless it is calculated differently in the Company's last Concluded General Rate Case, the FSS Capacity Rate shall be calculated by taking 50% of the RR fixed costs calculated in G. above, divided by the total FSS MSQ in effect for the period for all approved FSS Agreements, divided by 12, divided by 1,000,000 ((RR fixed costs X 50%)/total FSS MSQ/12 months/1,000,000).

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3. FSS Injection/Withdrawal Commodity Rate: Unless it is calculated differently in the Company's last Concluded General Rate Case, the FSS Injection/Withdrawal Commodity Rate shall be calculated by taking 100% of the RR variable costs calculated in G. above, divided by the total amount of all FSS injections and withdrawals for the Test Year.

4. Overrun Storage Service Rate: Unless it is calculated differently in the Company's last Concluded General Rate Case, the FSS Overrun Storage Service Rate shall be calculated by taking the FSS Reservation Rate calculated in 1. above, divided by 30.4 (average number of days in a month), then adding the FSS Injection/Withdrawal Commodity Rate calculated in 3. above.

5. Excess Storage Service Charge: Unless it is calculated differently in the Company's last Concluded General Rate Case, the Excess Storage Service Charge shall be the FSS Capacity Rate calculated in 2. above.

I. Derivation of ISS Storage Service Rates: ISS Storage Service Rates shall be calculated consistent with the methodology approved or accepted in the Company's last Concluded General Rate Case.

1. ISS Rate: Unless it is calculated differently in the Company's last Concluded General Rate Case, the ISS Rate shall be calculated by taking the FSS Reservation Rate calculated in H.1. above, divided by 30.4 (average number of days in a month), then adding the FSS Capacity Rate calculated in H.3. above.

2. ISS Injection/Withdrawal Commodity Rate: Unless it is calculated differently in the Company's last Concluded General Rate Case, the ISS Injection/Withdrawal Commodity Rate shall be the FSS Injection/Withdrawal Commodity Rate calculated in H.3. above.

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40.4 FRMAR Schedules
In addition to the tariff advice letter, the FRMAR filing shall include the following:

A. Schedules of Test Year Normalized Operating Revenues and Expenses, Rate Base, Weighted Cost of Capital, and Normalized Test Year Revenue Requirement in similar format to the first four pages of the Company's 275(a) schedules and its Derivation of Rates provided in Docket U-18-043.

B. A schedule and explanation of all normalizing, annualizing, pro forma, and known and measurable change adjustments.

C. A schedule and explanation of all amortized expenses.

D. A schedule in a format similar to the relevant portions of RCA Form 201 that delineates total operating revenue and the relevant equivalent expense categories from pages 317-325 of the FERC Form 2 that include current year balances, previous year balances, and percent variance, as well as an explanation for each account that increased or decreased more than 10 percent from the previous 12-month period.

E. A schedule that includes ENSTAR Natural Gas Company's ("ENSTAR") total administrative and general expenses and then the amounts allocated to ENSTAR'S construction, Alaska Pipeline Company construction, CINGSA, and reimbursable construction.

F. A schedule showing the approved FSS Agreement contract quantities (CWQ and MSQ) in effect during the test period and, if different, contract quantities in effect during the period in which the rates will likely be in effect.

G. Tariff sheets showing any proposed adjustments to the Company's rates.

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40.5 FRMAR Evaluation and Review Procedures:

A. A copy of the FRMAR filing will be provided to the Commission Staff, the FSS Customers, and the Office of the Attorney General, Regulatory Affairs & Public Advocacy Section ("RAPA") at the time it is filed with the Commission, along with any Excel worksheets with working formulas used to create the schedules, exhibits or attachments in the filing. The Company will schedule regular and recurring meetings at least two times per year with the FSS customers and RAPA, including a meeting before CINGSA's filing of its FRMAR to discuss any issues that may be relevant to the FRMAR. The meetings may be incorporated into the biannual meetings committed to in the Second Stipulation accepted by the Commission in Order U-19-025(19).

B. The Commission Staff shall review and evaluate the FRMAR filing, and may request clarification and additional data, and the Company shall provide the same.

C. The Company shall work in good faith to promptly and fulsomely answer all questions raised by the Commission Staff. If the Company and the Commission Staff agree that any calculations or schedules in the FRMAR filing should be revised, the Company shall file with the Commission the resulting adjusted rate calculations, revised tariff sheet, or revised FRMAR schedules.

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40.6 FRMAR Effective Date and Further Proceedings

A. A filed FRMAR becomes permanent at the end of the notice period described in AS 42.05.411 unless the Commission suspends the filing in accordance with AS 42.05.421.

B. If the Commission suspends the filing, the Commission may allow the filing to take effect on an interim basis, subject to refund.

1. If the Commission suspends a FRMAR filing, the Company shall have the option to supplement its filing and request, and convert the filing to a General Rate Case Application.

a. The Company shall notify the Commission that it will supplement its filing and request, and convert the FRMAR filing to a General Rate Case Application, within 30 days of the Order suspending the FRMAR filing.

b. After giving the notification, the Company shall have an additional 45 days to supplement its filing and convert it to a General Rate Case Application.

c. The FRMAR filing may be updated to reflect those changes that have occurred prior to the date on which the Company supplements its filing under this Section 40.6.B, including updating adjustments made in the FRMAR filing. Any new or revised known and measurable adjustments shall be limited to those changes that have occurred prior to the date the Company supplements its filing.

d. The Company shall have the option to request a revision to any interim rates upon its filing converting the FRMAR to a General Rate Case Application.