APPENDIX E UNACCOUNTED FOR GAS PERCENTAGE

The Unaccounted For Gas Percentage shall be applicable to all Transportation Customers, marketers and suppliers and shall be computed in accordance with the Order of the IURC approved November 4, 2010 in Cause No. 43894.

Up to 1.04% of the quantities of gas received by the Company from Transportation Customers, markets and suppliers at a point of receipt on the Company's system shall be retained by the Company to compensate for unaccounted for gas. The unaccounted for gas percentage shall be reviewed and adjusted annually by the Company and approved by the IURC to reflect any changes in the actual system unaccounted for gas percentage.

The unaccounted for gas is 0.66 %

ISSUED PURSUANT TO

43894

Issue Date: DATE: / / /
November 5, 2010 PANA UTILITY REGULATORY COMMISSION

EFFECTIVE NOV 0.5 2010

Indiana utility Regulatory Commission

Effective Date: November 5, 2010

