First Revised Sheet No. 131.1 Superseding Original Sheet No. 131.1

RIDER 190 FEDERALLY MANDATED COST ADJUSTMENT RIDER

Sheet No. 1 of 1

TO WHOM AVAILABLE

This Rider shall be applicable to the Rate Schedules as identified in Appendix A.

ADJUSTMENT OF CHARGES FOR FEDERALLY MANDATED COSTS

Energy Charges in the Rate Schedules included in this Tariff are subject to charges to reflect the recovery of federally mandated costs incurred in connection with approved federally mandated compliance projects, and such charges shall be increased or decreased to the nearest 0.001 mill (\$.000001) per Therm in accordance with the following:

FMCA Factor = ((Rf x Af) + (Rv x Av)) / S

Where:

"FMCA" "Rf"	is the rate adjustment for each Rate Schedule. equals the 6 month revenue requirement based upon the federally mandated compliance project fixed costs approved by the Indiana Utility Regulatory Commission in a FMCA
	adjustment proceeding.
"Rv"	equals the 6 month revenue requirement based upon the federally mandated compliance
	project variable costs approved by the Indiana Utility Regulatory Commission in a FMCA
	adjustment proceeding.
"Af"	represents the applicable fixed allocation percentage(s) for each Rate Schedule.
"Av"	represents the applicable variable allocation percentage(s) for each Rate Schedule.

"S" is the 6-month Therm sales forecast for each Rate Schedule.

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

FMCA FACTORS

The FMCA Factors are set forth in Appendix G.

