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| SCHEDULE NO. 142 |
| Revenue Decoupling Adjustment Mechanism |

1. **Applicability:** This rate schedule is applicable to all Customers of the Company that receive service under Schedule Nos. 16, 23, 31, 31T, 41, 41T, 53, 71, 72, 74, 85, 85T, 86, 86T, 87 and 87T. Rates in this schedule will be applied to all bills of applicable Customers with Energy usage during a month when this schedule is effective.
2. **Purpose:** The purpose of this schedule is to establish balancing accounts and implement a rate adjustment mechanism that decouples the Company’s revenues recovered from certain customers that are intended to recover delivery costs from sales and transportation of natural gas. Its purpose is to also implement a rate plan for all other applicable customers.
3. **Rate Groups:**
   1. Decoupled Residential Customers: Customers served under Schedule Nos. 23 and 53.
   2. Decoupled Nonresidential Customers: Customers served under Schedule Nos. 31, 31T, 41, 41T, 86 and 86T.
   3. Rate Plan Customers: Customers served under Schedule Nos. 16, 71, 72, 74, 85, 85T, 87 and 87T.
4. **Decoupling Mechanism:**
   1. Decoupling Calculation:
      1. The Revenue Decoupling Adjustment (“RDA”) reconciles on a monthly basis, separately for Decoupled Residential Customers and Decoupled Nonresidential Customers, differences between (i) the monthly Actual Delivery Revenue resulting from applying a Delivery Revenue Per Unit of 38.278 cents per therm for Decoupled Residential Customers and 26.757 cents per therm for Decoupled Nonresidential Customers to their energy usage, and (ii) the Allowed Delivery Revenue that would be collected by applying the Monthly Allowed Delivery Revenue Per Customer (see c. below) by the active number of Customers in each group for each month.