

GAS GROUP

Company	State	Fuel/PGA	Type of Adjustment Clause (a)									(c) Future Test Year	(d) Formula Rates / MRP		
			Conserv. Program Expense	Decoupling		New Capital			(b) WNA						
				Full	Partial	Delivery Infrastructure	Environ. Compliance								
1 ATMOS ENERGY															
Atmos Energy Corp.	KS	✓	--	*	--	✓	*	✓	*	--	✓	--	--		
Atmos Energy Corp.	KY	✓	✓		--	✓	*	✓		--	✓	O	--		
Atmos Energy Corp.	LA	✓	--		--	✓	*	--		--	✓	O	✓		
Atmos Energy Inc.	MS	✓	--		--	✓	*	✓		--	✓	O	✓		
Atmos Energy Inc.	TN	✓	--		--	✓	*	--		--	✓	C	✓		
Atmos Energy Inc.	TX	✓	*	--	--	✓	*	✓		--	--	--	✓		
2 CHESAPEAKE UTILITES															
Chesapeake Utilities Corp.	DE	✓	--		--	--		✓	*	✓	*	--	P	--	
Florida Public Utilities Co.	FL	✓	✓		--	--		--	*	✓		--	C	✓	
Florida Public Utilities Co.	FL	✓	✓		--	--		✓	*	✓		--	C	✓	
3 NEW JERSEY RESOURCES															
New Jersey Natural Gas Co.	NJ	--	*	✓	*	✓	*	--	✓	*	✓	*	✓	P	--
4 NISOURCE INC.															
Northern Indiana Public Service Co.	IN	✓	✓		--	--		✓	*	--	--	--	--	✓	
Columbia Gas of Kentucky Inc.	KY	✓	✓		--	✓	*	✓		--	✓	O	--		
Columbia Gas of Maryland Inc.	MD	✓	✓		--	✓	*	✓		--	✓	P	--		
Columbia Gas of Ohio Inc.	OH	--	*	✓		*	--	✓	*	--	--	P	✓		
Columbia Gas of Pennsylvania Inc.	PA	✓	--		--	✓	*	✓	*	--	✓	O	--		
Columbia Gas of Virginia Inc.	VA	✓	✓		--	✓	*	✓		--	✓	--	✓		
5 NORTHWEST NATURAL															
Northwest Natural Gas Co.	OR	✓	✓	*	--	✓	*	--		✓	*	✓	C	--	
Northwest Natural Gas Co.	WA	✓	✓		--	--		--		--	--	--	--	✓	
6 ONE GAS, INC.															
Kansas Gas Service Co.	KS	✓	--	*	--	✓	*	✓	*	--	✓	--	--		
Oklahoma Natural Gas Co.	OK	✓	✓	*	--	✓	*	--		--	✓	--	✓		
Texas Gas Service Co.	TX	✓	*	--	--	✓	*	✓		--	✓	--	✓		
7 SPIRE INC.															
Spire Alabama Inc.	AL	✓	*	--	--	✓	*	--		--	✓	C	✓		
Spire Gulf Inc.	AL	✓	*	--	--	✓	*	--		--	✓	C	✓		
Spire Missouri Inc.	MO	✓	--		--	✓	*	✓		--	✓	P	--		

Sources:

- (a) S&P Global Market Intelligence, *Adjustment clauses: A state by state overview*, Regulatory Focus Topical Special Report (Jul. 18, 2022).
- (b) SEC Form 10-K Reports.
- (c) Edison Electric Institute, *Alternative Regulation for Emerging Utility Challenges: 2015 Update* (Nov. 11, 2015).
- (d) Formula rates and Multiyear Rate plans approved in the state listed for this operating company. See, U.S. Department of Energy, *State Performance-Based Regulation Using Multiyear Rate Plans for U.S. Electric Utilities*, GRID Modernization Laboratory Consortium (Jul. 2017); The Brattle Group, *Exploring the Use of Alternative Regulatory Mechanisms to Establish New Base Rates*, Joint Utilities of Maryland (Mar. 29, 2018).

Notes:

C - Fully-forecasted test years commonly used in the state listed for this operating company.

O - Fully-forecasted test years occasionally used in the state listed for this operating company.

P - Partially-forecasted test years commonly or occasionally used in the state listed for this operating company.

* For additional context around the specific recovery mechanisms available to the particular operating companies in each state, see the source document.