

**RIDER MFG
(MANUFACTURERS GROSS RECEIPTS TAX CREDIT)**

In accordance with Public Act 93-74, Sect. 65, as amended by Public Act 93-332, Sect. 8(c), manufacturers whose Standard Industrial Classification* codes from 2000 to 3999, inclusive, shall receive a bill credit equal to the product of the “Bill Credit Factor” times the base bill as adjusted by the Weather Normalization Adjustment (WNA) rendered under the applicable general service rate or contract.

Pursuant to the 1993 statutory change, the applicable gross receipts tax rates for such natural gas Customers is zero percent (0%) Rider MFG applies a credit to the bills of such Customers. A five percent (5%) credit will appear on the Customers’ bill.

The base bill is defined as the sum of the charges and credits set forth in the applicable service rate including the WNA and exclusive of the purchase gas adjustment and other adjustments approved by the DPUC.

This credit shall be included in a Customer’s bill after the Customer claiming eligibility for this rider shall certify to the Company in writing that the appropriate SIC code for its business is as set forth above.

*The classification shall be in accordance with the Standard Industrial Classification Manual, United States Office of Management and Budget, 1987 Edition.