## CONNECTICUT NATURAL GAS CORPORATION

## RIDER MR (MANUFACTURING GROSS RECEIPTS TAX RATE REDUCTION RIDER)

In accordance with Public Act 93-47, Section 65, as amended by Public Act 93-332, Section 8 (c), manufacturers whose Standard Industrial Classification codes are between 2000 and 3999 shall receive a bill credit equal to five percent (5.0%) times the Base Bill rendered under the applicable service rate.

The Base Bill is defined as the sum of the charges and credits set forth in the applicable service rate exclusive of the Purchased Gas Adjustment and other adjustments approved by the Public Utilities Regulatory Authority.

Any customer claiming eligibility for this rider shall certify to the Company in writing that the appropriate SIC code for its business is between 2000 and 3999.

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<sup>&</sup>lt;sup>1</sup> The classification shall be in accordance with the Standard Industrial Classification Manual, United States Office of Management and Budget.