**Section 525.20 Definitions**

 "Base period" shall mean the effective month or the remaining months in the reconciliation year which includes the effective month.

 "Effective month" shall mean the month following the filing month, during which the Gas Charge(s) will be in effect.

 "Filing month" shall mean the month in which a Gas Charge(s) is determined by the utility and filed with the Commission.

 "Gas used by the utility" shall include all gas used by the utility except gas utilized in the manufacture of gas through a reforming process, and shall include gas furnished to municipalities or other governmental authorities without reimbursement in compliance with franchise, ordinance or similar requirements.

 "Reconciliation year" shall mean the 12-month period defined in each utility's tariff for which actual gas costs and associated revenues are to be reconciled.

 "System average cost of gas" shall mean the weighted average cost per therm of gas estimated to be purchased, withdrawn from storage, and manufactured during the base period or reconciliation year.