Polskie LNG S.A.

LNG REGASIFICATION SERVICES TARIFF

rev. 2

Warsaw, December 2016
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1. GENERAL PROVISIONS

1.1. LNG Regasification Services Tariff rev. 1 has been drawn up by Polskie LNG S.A. energy company having its registered office in Warsaw, hereinafter referred to as “the Operator”, based on existing legislation, including but not limited to:


1.1.3. Decree of the Ministry of Economy of 24 June 2013 regarding detailed principles of determination and computation of tariffs and settlements in gaseous fuels trade (Journal of Laws of 2013, item 820),

1.1.4. Decree of the Ministry of Economy of 2 July 2010 r. on detailed conditions of gas system operations (Journal of Laws of 2014, item 1059).

1.2. The Tariff shall include:

1.2.1. Fees charged for rendering the Regasification Services,

1.2.2. Fees charged for rendering Separated Services,

1.2.3. Fees charged for rendering Additional Service,

1.2.4. Method of determining the charges for failing to meet the terms and conditions of rendering the Regasification Services,

1.2.5. Method of settling the volume of LNG used for the purpose of the regasification process,

1.2.6. Principles of settlement adjustment,

1.2.7. Discounts for failing to meet the quality standards of service provided to Terminal Users,

1.2.8. Principles of determining the discounts on account of failing to meet the quality standards of rendering the Regasification Services and Separated Services.

1.3. Fees charged for the Regasification Services have been established in consideration of the principle according to which the Terminal User shall provide the Operator with the volume of LNG which is necessary for the regasification of the volume of Unloaded
LNG owned by that Terminal User, as determined in accordance with the provisions of the LNG Terminal Code.

1.4. Fees established in the Tariff do not include Value Added Tax. The VAT tax shall be levied in concordance with the applicable tax law.

1.5. Readings of measuring instruments shall be exercised with one cubic meter (m³) or one kilowatt-hour (kWh) accuracy, whereas the Contractual Capacity shall be determined with one kilowatt-hour/hour (kWh/h) accuracy.

1.6. The term of „LNG volume” used in the Tariff shall be construed as the quantity of energy contained in LNG and expressed in kWh, whereas the “volume of Gaseous Fuel” shall be construed as the quantity of energy contained in Gaseous Fuel expressed in kWh.
2. **DEFINITIONS**

The terms and capitalized expressions used in the Tariff shall have the meaning specified below. Other terms shall be construed in accordance with their meaning set forth in the Regasification Agreement.

2.1. LNG Truck – combination vehicle designed for the road transport of LNG by a road truck.

2.2. Gas Day – period from 6:00 a.m. of the given day (D) to 6:00 a.m. of the following day (D+1).

2.3. Terminal Code – Terminal Operations Code in force as established by the Operator.

2.4. LNG (liquefied natural gas) – a liquid fuel consisting primarily of methane, produced by cooling natural gas down to at least -161°C, with the quality parameters specified in the Terminal Code or agreed in writing with the Terminal User.

2.5. Gas Month – period from 6:00 a.m. of the first day of the given month (M) to 6:00 a.m. of the first day of the following month (M+1).

2.6. Contracted Capacity – maximum hourly quantity of Gaseous Fuel that can be received by the Terminal User at the Exit PointTSO, expressed in kWh/h.


2.8. Gaseous Fuel – high-methane natural gas produced in LNG regasification process, conforming to the requirements specified for such gas in the Transmission Network Code in force and applied by the TSO.

2.9. Process Storage Program – a schedule determining the maximum and minimum quantity of LNG out of the Unloaded Quantities of LNG that may be stored in the Terminal tanks for a defined period of time (Gas Days).

2.10. Exit Points – Exit PointTRUCK and Exit PointTSO.

2.11. Exit PointTRUCK – the agreed place of reloading LNG from the Terminal to LNG Trucks.

2.12. Exit PointTSO - the agreed place of supplying Gaseous Fuel from the Terminal to the Transmission System.

2.13. Gas Year – the period from 06.00 AM on 1 January of the given year (Y) until 06.00 AM on 1 January of the subsequent year (Y+1).

2.14. Transmission System – high pressure gas network excluding upstream and direct gas pipelines, together with all connected systems and facilities collaborating with this network, for the operation of which the TSO is held responsible.

2.15. Terminal - Lech Kaczyński LNG Terminal located in Świnoujście, i.e. a plant for unloading and regasification of LNG and supplying Gaseous Fuel to the Exit Point,
along with the systems used for the Process Storage of LNG and the equipment used to provide the Additional Services, in compliance with the applicable law.

2.16. Regasification Agreement – contract for the provision of Regasification Services, or Separated Services or the Additional Service, concluded between the Terminal User and the Operator.

2.17. Additional Service – a service which consists in reloading LNG to the LNG Truck, provided by the Operator in accordance with the provisions of the Terminal Code.

2.18. Regasification Services – services provided by the Operator in accordance with the Terminal Code as a service package i.e. comprising the unloading of LNG from a carrier, process storage, LNG regasification and supplying Gaseous Fuel to the Transmission System.

2.19. Separated Services – services which are not rendered independently but constitute an additional service provided together with Regasification Services or Additional Service, comprising the Separated Prolonged Process Storage and/or Separated Contracted Capacity, rendered by the Operator in accordance with applicable provisions of the Terminal Code.

2.20. Terminal User – a natural person, a legal person or an unincorporated entity having the legal capacity and being a party to the Regasification Agreement in the capacity of a Terminal User.

2.21. Unloaded Quantity of LNG – quantity of LNG unloaded from the carrier and discharged by the Operator into the Terminal, determined as binding upon the Parties in accordance with the Terminal Code.

2.22. LCR – LNG consumption rate (expressed as percentage) indicating the quantity of LNG used for the regasification of the Unloaded Quantities of LNG, published on the Operator's website.

2.23. Terminal Capacity – technical capacity of the Terminal for unloading, Process Storage and LNG regasification offered by the Operator to provide Regasification Services, Separated Services or Additional Services.

2.24. Regasification Order – an appendix to the Regasification Agreement stipulating in particular the type and duration of the Regasification Services, Separated Services Additional Services. The provisions of the Tariff pertaining to the concluded Regasification Orders also apply to the Regasification Agreement concluded before 11 May 2016 to the extent which the matters specified above are governed under this Agreement.
3. GENERAL TERMS OF SERVICE PROVIDED BY THE OPERATOR

3.1. The principles governing the provision of services and settlements.

3.1.1. The Operator provides Regasification Services, Separated Services and Additional Services pursuant to the Regasification Agreement concluded with the Terminal User, including the Regasification Order.

3.1.2. The Operator provides the following types of Regasification Services:

3.1.2.1 Long-term Regasification Service – over a period longer than one Gas Year but not longer than twenty (20) Gas Years; whereas the service shall be provided in consecutive Gas Days,

3.1.2.2 Short-term Regasification Services – over minimum one (1) Gas Day up to multiple consecutive Gas Days within a single Gas Year.

3.1.3. As an additional service provided with the Regasification Services, the Operator may render the Separated Services – over minimum one (1) Gas Day up to multiple consecutive Gas Days.

3.1.4. Detailed terms of provision of Regasification Services, Separated Services or Additional Services are set forth in the Terminal Code.

3.1.5. Quality standards of Regasification Services, Separated Services or Additional Services as well as quality standards of service provided to Terminal User are set forth in the Terminal Code and the Tariff.

3.2. The Operator shall settle the Regasification and Additional Services rendered in the settlement period corresponding with Gas Months, however, in the event whereby the service including a Separated Service was ordered in a given month to be performed over the period shorter than a Gas Month, the Operator shall settle that service in the respective settlement period of a corresponding number of successive Gas Days, for which the service was ordered in a given Gas Month.
4. SETTLEMENTS WITH THE TERMINAL USER


4.1.1. The Fee for the Regasification Service consists of:

4.1.1.1 A fixed fee, charged on the basis of the Contracted Capacity as defined in the Regasification Order,

4.1.1.2 A variable fee, charged on the basis of the quantity of Gaseous Fuel delivered to the Exit PointTSO.

4.1.2. The amount of the Fee for the Regasification Services – both long-term as well as short-term shall be computed based on the following formula:

\[ O_r = S_{sr} \times M_r \times T + S_{zr} \times Q_r \]

where:

- \( O_r \) - fee for Regasification Service [zł],
- \( S_{sr} \) - fixed fee for the Contracted Capacity [zł/kWh/h for h],
- \( M_r \) - Ordered Contracted Capacity [kWh/h],
- \( T \) - number of hours in the settlement period [h],
- \( S_{zr} \) - variable fee [zł/kWh]
- \( Q_r \) - quantity of Gaseous Fuel produced in the LNG regasification process and delivered to the Terminal User at the Exit PointTSO in the settlement period [kWh].

4.1.3. The Operator shall settle the Regasification Services rendered in the settlement period corresponding with Gas Months, however, in the event whereby the service was ordered in a given month to be performed over the period shorter than a Gas Month, the Operator shall settle that service in the respective settlement period of a corresponding number of successive Gas Days, for which the service was ordered in a given month.

4.1.4. The fixed fee for Regasification Service shall be levied from the Terminal User for the allocated Contracted Capacity in the entire settlement period, irrespective of the quantity of Gaseous Fuel regasified and delivered to the Exit PointTSO and the Contracted Capacity actually used.

4.1.5. The variable fee for Regasification Service shall be levied from the Terminal User based on the quantity of (kWh) of regasified Gaseous Fuel delivered to the Terminal User at the Exit PointTSO in a given settlement period.
4.1.6. In the event of a limitation, suspension or stoppage of the provision of Regasification Service for the reasons beyond the Operator’s control, the Terminal User will be charged a fixed fee as if no such limitation, suspension or stoppage occurred in the provision of the allocated Contracted Capacity for the entire period of such limitation, suspension or stoppage.

4.1.7. In the event of a change of fixed fee rates during the settlement period, the fixed fee shall be charged pro rata, according to the number of days when the service was rendered under the previous and the new applicable fee rates.

4.1.8. In the event of a change of variable fee rates during the settlement period, the fee will be charged proportionally to the quantity of Gaseous Fuel regasified under the previous and the new applicable fee rates.

4.1.9. The Operator shall perform a settlement with a Terminal User, who pursuant to the provisions of the Terminal Code acquired the rights to the Contracted Capacity by means of subrogation of rights and obligations of a previous Terminal User in the course of resale of Terminal Capacity – according to fee rates for Regasification Services applicable upon the purchase by the previous Terminal User.

4.2. Fee rates for the Regasification Service

<table>
<thead>
<tr>
<th>Fee rates</th>
<th>Fixed fee [zł/kWh/h per h]</th>
<th>Variable fee [zł/kWh]</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.0093</td>
<td>0.0004</td>
</tr>
</tbody>
</table>

4.3. Settling the quantities of LNG used for the regasification process.

4.3.1. The quantity of LNG and Gaseous Fuel supplied to Exit Points shall be calculated based on the following formula:

\[ Q_{GFandLNG} = Q_U - (Q_U \times WZL) \]

where:

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4.3.2. Following the end of the Gas Year (R), the Operator shall determine the actual quantity of LNG used in the regasification of the Unloaded quantity of LNG in the Terminal broken down by individual Terminal Users, as the difference between the total Unloaded Quantity of LNG in a given Gas Year and the total quantity of Gaseous Fuel and the quantity of LNG received by all Terminal Users at Exit Points, adjusted for the net balance of LNG stored in Terminal’s tanks in a given Gas Year (R).

4.3.3. By the last day of the second month of the Gas Year (R+1), the Operator shall prepare for each Terminal User using the Regasification Service the final settlement of the quantity of LNG used in the regasification process in a Gas Year (R), based on the calculated difference between the quantity of LNG established pursuant to the clause 4.3.1 and the actual quantity of LNG used as per the clause 4.3.2, as follows:

4.3.3.1 if the quantity of LNG determined pursuant to the clause 4.3.1 is higher than the quantity of LNG determined pursuant to the clause 4.3.2, the Operator shall arrange with the Terminal User a date for receipt of the surplus of LNG or Gaseous Fuel, not later than by the end of the third month of a given Gas Year (R+1). The Terminal User shall be obliged to pay for the Regasification Service or Additional Service of the excess quantity of LNG received. In the event whereby the Terminal User has no valid contract with the TSO, the Operator shall pay for the excess volume of LNG remaining in the Terminal the price equal to the arithmetic average price of Gaseous Fuel TGEgasID (index published by the Polish Power Exchange) in the Gas Year (R) on the basis of the invoice for the regasification capacity balancing service issued by the Terminal User pursuant to the provisions set forth in the Terminal Code,

4.3.3.2 If the quantity of LNG determined pursuant to the clause 4.3.1 is lower than the quantity of LNG determined pursuant to the clause 4.3.2, the Terminal User shall be obliged to provide the Operator with the missing quantity of LNG or Gaseous Fuel on the mutually agreed date but not later than by the end of the third month of a given Gas Year (R+1) or to pay for the missing quantity of LNG the price equal to the arithmetic average price of Gaseous Fuel TGEgasID (index published by the Polish Power Exchange) in the Gas
Year (R) on the basis of the invoice for the regasification capacity balancing service issued by the Operator pursuant to the provisions set forth in the Terminal Code.

4.3.4. The Terminal User is obliged to inform the Operator about the preferred manner of settlement within fourteen (14) days of the date of receiving the information from the Operator on the necessity of final settlement of the LNG quantity used for the regasification process in the Gas Year (R).

4.3.5. The Terminal User shall provide the Operator with a quantity of LNG necessary for the purpose of the regasification process free of charge.
5. FEES FOR SEPARATED SERVICES

5.1. Separated Services are charged services provided upon request of the Terminal User and pursuant to the Regasification Order and Terminal Code.

5.2. The Operator shall perform the settlement for Separated Services provided in the settlement periods corresponding with the number of Gas Days for which the Separated Services were ordered in a given Gas Month.

5.3. The Operator offers the following Separated Services:

5.3.1. Separated Prolonged Process Storage,

5.3.2. Separated Contracted Capacity.

5.4. The fee for the Separated Service shall be levied from the Terminal User for all Gas Days for which the Separated Service was ordered in a given settlement period, irrespective of its actual use.

5.5. Separated Prolonged Process Storage.

5.5.1. Separated Prolonged Process Storage, allocated to the Terminal User as a Separated Service is determined in the Regasification Order and shall remain valid in equal amount throughout all hours of the Gas Days for which the service was ordered.

5.5.2. The fee for Separated Prolonged Process Storage shall be calculated based on the following formula:

\[ O_{\text{SPPS}} = S_{\text{SPPS}} \times T \times Q_{\text{SPPS}} \]

where:

\( O_{\text{SPPS}} \) - fee for Separated Prolonged Process Storage service [zł],

\( S_{\text{SPPS}} \) - fee rate for Separated Prolonged Process Storage service [zł/MWh for one day],

\( T \) - total number of Gas Days in the settlement period [days],

\( Q_{\text{SPPS}} \) - quantity of Unloaded LNG covered under the Separated Prolonged Process Storage service [MWh].

5.5.3. Fee rate for Separated Prolonged Process Storage service amounts to: 0.1225 zł/MWh for one day.
5.5.4. To the extent not covered in clauses 5.1 to 5.4 and clauses 5.5.1 to 5.5.3, the provisions of the clauses 1 – 3, 8 and respectively the clauses 4.1.6, 4.1.7 and 4.1.9 of the tariff shall apply to the settlements with the Terminal User on account of Separated Prolonged Process Storage service.

5.6. Separated Contracted Capacity

5.6.1. Separated Contracted Capacity assigned to the Terminal User as a Separated Service shall be determined in a Regasification Order and shall remain valid in equal amount throughout all hours of the Gas Days for which the service was ordered.

5.6.2. The fee for Separated Contracted Capacity shall be calculated based on the following formula:

\[ O_{SCC} = S_{SCC} \times T \times M_{SCC} \]

where:
- \( O_{SCC} \) - fee for Separated Contracted Capacity service [zł],
- \( S_{SCC} \) - fee rate for Separated Contracted Capacity service [zł/kWh/h per h],
- \( T \) - number of hours in the settlement period [h],
- \( M_{SCC} \) - ordered Separated Contracted Capacity [kWh/h].

5.6.3. Fee rate for Separated Contracted Capacity amounts to: 0.0012 zł/kWh/h per hour.

5.6.4. To the extent not covered in clauses 5.1 to 5.4 and clauses 5.6.1 to 5.6.3 the provisions of the clauses 1 – 3, and respectively the clauses 4.1.6, 4.1.9, clauses 8 and 9.2 and respectively the clause 4.1.7 of the tariff shall apply to the settlements with the Terminal User on account of Separated Contracted Capacity.
6. FEES FOR SERVICES PROVIDED UPON ADDITIONAL REQUEST

6.1. Additional Service is a charged service, provided upon additional request of the Terminal User based on the Regasification Order and Terminal Code.

6.2. The Operator shall settle the Additional Service in settlement periods corresponding with the Gas Months.

6.3. The fee for Additional Service shall be calculated based on the following formula:

\[ O_{AS} = \frac{1}{n} \times (S_{AS} \times Q_{AS}) \]

where:

- \( O_{AS} \) - fee for the Additional Service rendered in the settlement period [zł],
- \( n \) - number of settlement periods in the Gas Year for which the Additional Service is ordered,
- \( S_{AS} \) - fee rate for Additional Service [zł/MWh],
- \( Q_{AS} \) - quantity of LNG ordered under the Additional Service for \( n \) settlement periods in a Gas Year [MWh].

6.4. The fee for Additional Service shall be charged based on the quantity of LNG for which the Additional Service was ordered in a given Gas Year under the applicable Regasification Order.

6.5. The fee for the Additional Service shall be levied from the Terminal User for the entire settlement period irrespective of the quantity of LNG reloaded on the LNG Trucks.

6.6. Fee rate for Additional Service shall amount to: 6.7400 zł/MWh.

6.7. To the extent not covered in clauses 6.1 to 6.6, the provisions of the clauses 1 – 3, clause 8 and respectively the clauses 4.1.66, 4.1.77 and 4.1.99 of the tariff shall apply to the settlements with the Terminal User on account of the Additional Service.
7. **CHARGES FOR THE BREACH OF THE TERMS OF REGASIFICATION AGREEMENT**

7.1. Additional charge for failing to comply with the obligations under the Regasification Agreement is levied in the event whereby the Unloaded Quantity of LNG is stored in the Terminal by the Terminal User in the manner inconsistent with the Process Storage Program.

7.2. The additional charge for failing to comply with the obligations under the Regasification Agreement is established for a given settlement period based on the number of Gas Days and the quantity of LNG remaining in the Terminal storage tanks in the manner inconsistent with the Process Storage Program.

7.3. The Operator shall perform settlement for failing to comply with the obligations under the Regasification Agreement in the settlement periods corresponding with the number of Gas Days in which in a given Gas Month the Terminal User breached the terms of Regasification Agreement.

7.4. The charge for failing to comply with the obligations under the Regasification Agreement shall be calculated based on the following formula:

\[ O_{NUR} = \sum_{i=1}^{n} (S_{NUR} \times Q_{NURI}) \]

where:
- \( O_{NUR} \) - charge for failing to comply with the obligations under the Regasification Agreement [zł],
- \( S_{NUR} \) - charge rate for failing to comply with the obligations under the Regasification Agreement [zł/MWh per day],
- \( n \) - number of Gas Days in the Settlement Period on which the Terminal User's obligations under the Regasification Agreement were not adhered to [days],
- \( Q_{NURI} \) - quantity of LNG stored on a Gas Day \( n \) in the Terminal's tanks in the manner inconsistent with the Process Storage Program [MWh].

7.5. Charge rate for failing to comply with the obligations under the Regasification Agreement shall amount to: 0.36759 zł/MWh per day.

7.6. To the extent not covered in clauses 7.1 to 7.5, the provisions of the clauses 1 – 3, clause 8 and respectively the clause 4.1.7, of the tariff shall apply to the settlements.
with the Terminal User on account of failing to comply with the obligations under the Regasification Agreement.

7.7. The provisions set forth in clauses 7.1 to 7.6 shall not preclude the Operator’s right to seek damages pursuant to the rules laid down in separate legislation, in the amount exceeding the charge levied on account of Terminal User’s failing to comply with the obligations under the Regasification Agreement.
8. PRINCIPLES OF SETTLEMENT CORRECTION

8.1. Shall any irregularity in functioning of the measurement system be discovered, or if any readings of the measurement system recorded for the settlement purposes prove to be incorrect and cause overestimation or underestimation of fees due for the Regasification Service, Separated Service or Additional Service, the Operator is obliged to correct the previously issued invoices accordingly.

8.2. Shall the correction amount of the fee due prove impossible to be determined based on the readings of the measurement system, the basis for the correction shall be the average quantity of the Gaseous Fuel received in one day, determined on the basis of correctly measured receipt of Gaseous Fuel in the comparable period of time multiplied by the number of days in the period covered in the correction.

8.3. In the event of the due service fee being overestimated, the correction referred to in clauses 8.1 – 8.2, shall cover the entire settlement period or the period not covered by time limitation in which the proved irregularities or errors occurred, whereas in the case of underestimation – the correction shall cover the most recent settlement period.
9. DISCOUNTS

9.1. Discounts for failing to meet the quality standards of service provided to Terminal User.

9.1.1. The Terminal User is entitled to the following discounts established pursuant to the provisions of § 41 item 1 of the Ordinance referred to in clause 1.1.3 in the event of the Operator’s failure to meet the service quality standards:

<table>
<thead>
<tr>
<th>Discount</th>
<th>zł</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) for refusing to provide the Terminal User, upon their request, with information on the expected date of repair of a technical defect or removal of disruption to the Terminal's work;</td>
<td>78.00 zł</td>
</tr>
<tr>
<td>b) for unreasonable delay in repair of a technical defect which occurred in the Terminal and removal of disruption to the Terminal's work;</td>
<td>259.99 zł</td>
</tr>
<tr>
<td>c) for failing to inform by a written notice or by phone or other telecommunication means on the dates and times of scheduled interruptions in the Terminal's work</td>
<td>389.98 zł</td>
</tr>
<tr>
<td>d) for refusing to undertake, for a fee, the appropriate procedures within the Terminal system in order to enable the safe performance of works by the Terminal User or a third party within an area affected by the operation of the Terminal;</td>
<td>129.99 zł</td>
</tr>
<tr>
<td>e) for refusing to provide, upon the Terminal User's request, the information about the settlement principles and current tariffs;</td>
<td>78.00 zł</td>
</tr>
<tr>
<td>f) for each day of delay in excess of the fourteen days' time limit for the processing of and responding to an application or a complaint concerning the settlement principles; in the case when the application or complaint requires an inspection or measurements to be performed, the fourteen days' time limit runs from the date on which such inspection or measurement is completed;</td>
<td>15.60 zł</td>
</tr>
</tbody>
</table>

9.1.2. The discount due to the Terminal User for the Operator's failure to meet the quality standards of service is granted upon a written request submitted by the Terminal User. The Operator is obliged to consider the request within 14 days of the date of its submission.
9.2. Discounts due to the limited Contracted Capacity.

9.2.1. In the event of any limitations to the Contracted Capacity imposed by the Operator due to:

9.2.1.1 the scheduled repair and maintenance works on the Terminal conducted by the Operator,

9.2.1.2 Terminal's failure, explosion, fire, threat of such events for reasons beyond the Terminal User's control or in the event of the need to remove their effects,

the fixed Regasification Fee is reduced proportionately to the extent of the actual Contracted Capacity limitation and the duration of such interruption or disruption.

9.2.2. In the event of limitation of the Contracted Capacity by the Operator for other reasons than listed in clause 9.2.1 for the period exceeding 60 minutes, the Operator shall offer a discount on the fixed fee for the Regasification Service that is proportional to the actual extent of Contracted Capacity limitation and the duration of such interruption or disruption.

9.2.3. No such discount as referred to in clause 9.2.1 and clause 9.2.2 applies if:

9.2.3.1 no actual limitation of the Contracted Capacity occurred,

9.2.3.2 the limitation of the Contracted Capacity was caused by the reasons attributable to the Terminal User.

9.2.4. The Operator shall offer or refuse to offer a discount referred to in clause 9.2.1 or clause 9.2.2, within the period of 14 days of the date of submitting a written request by the Terminal User.
10. TRANSITIONAL PROVISIONS

10.1. In the period when the Terminal Code of 31.10.2009 remains in force until its amendment or the new Terminal Code’s entry into force:

10.1.1. the term „Regasification Order” shall be replaced with „Short-term Regasification Agreement”,

10.1.2. spot regasification services rendered pursuant to the Terminal Code of 31.10.2009 will be settled by the Operator in concordance with the terms stipulated in clause 4.3 herein.