Before

The Public Utilities Commission Of Ohio

In the Matter of the Application of )

Ohio Gas Company to Change its ) Case No. 16-2124-GA-AAM

Depreciation Accrual Rates. )

**APPLICATION**

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October 26, 2016 Attorneys for Ohio Gas Company

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**APPLICATION**

For its Application, Ohio Gas Company states as follows:

1. The Ohio Gas Company (“Ohio Gas”) is a public utility subject to the jurisdiction of the Public Utilities Commission of Ohio (“Commission”).
2. Under R.C. 4905.13, the Commission has authority to establish a system of accounts to be kept by a public utility.
3. Under R.C. 4905.18, the Commission shall ascertain, determine, and prescribe proper and adequate charges for depreciation and may prescribe changes in such charges for depreciation as it finds necessary.
4. Under this authority, the Commission prescribed depreciation accrual rates by order in Case No. 03-1853-GA-AAM that became effective on January 1, 2003. The authorized depreciation rates have been in effect unchanged since January 1, 2003.
5. At the request of Ohio Gas, the Staff of the Commission has performed a depreciation study of Ohio Gas’s plant depreciation accrual rates, average service lives, and net salvage values and proposed several adjustments. The current and proposed accrual rates and a calculation of the change in the annual depreciation expense that would result from the adjustments to the depreciation accrual rates are set out in Attachment A.
6. A tabulation of the current and proposed depreciation accrual rates including average service lives and net salvage values for several plant accounts is contained in Attachment B.
7. The proposed depreciation accrual rates set out in Attachment A and B are just and reasonable and should be adopted by the Commission.
8. Ohio Gas requests that the proposed depreciation accrual rates set out in Attachment A and B be made effective as of January 1, 2016.
9. Commission approval of the changes described in this Application will not result in any increase in rate or charge at this time.

WHEREFORE, Ohio Gas requests that the Commission authorize Ohio Gas to adopt the depreciation accrual rates set out in Attachment A and B, effective as of January 1, 2016.

Respectfully submitted,

 */s/ Frank P. Darr*

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**Attachment A**

**Attachment B**