McNees Wallace & Nurick LLC

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PUCO

June 12, 2007

attorneys at law

Renee J. Jenkins Secretary, Docketing Division Public Utilities Commission of Ohio 180 East Broad Street Columbus, Ohio 43215

Re: Case No. 07-536-GA-UEX and 89-8015-GA-TRF

Dear Secretary Jenkins:

Pursuant to the Commission's Entry in Case No. 07-536-GA-UEX, dated June 6, 2007, the Ohio Gas Company hereby submits three copies of P.U.C.O. No. 1, Third Revised Sheet No. 3, which replaces P.U.C.O. No. 1, Second Revised Sheet No. 3. One copy is to be filed in the case docket; one copy is to be filed in Ohio Gas Company's TRF docket; and one copy is designated for distribution to the Rates and Tariffs/Energy and Water Division of the Utilities Department.

Thank you for your kind attention to this matter.

Very truly yours,

Gretchen J./Hummel

Attorney for the Ohio Gas Company

Enclosures GJH:vlp 21 EAST STATE STREET, 17TH FLOOR, COLUMBUS, OHIO 43215 • TEL; 614-469-8000 • FAX: 614-469-4653 • WWW.MWN.COM

P.U.C.O. No. 1

GAS SERVICE

GROSS RECEIPTS EXCISE TAX RIDER

The Gross Receipts Excise Tax Rider is applicable to all gas cost recovery charges billed by the Company under all of its current rate schedules.

All bills shall be adjusted for the Ohio gross receipts excise tax on gas cost recovery revenues at a rate of 4.970%.

UNCOLLECTIBLE EXPENSE RIDER

Applicability. Applicable to all volumes served under the General Service and Transportation Rates. An additional charge shall be applied to all volumes for service rendered to recover costs associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. The Company shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten percent is needed to adjust for prior period over- or under-collections. The current Uncollectible Expense Rider rate is \$0.0384 per Mcf.

Issued: June 12, 2007 Effective: July 1, 2007