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Taft Stettinius & Hollister LLP 65 East State Street, Suite 1000 / Columbus, OH 43215-4213 / Tel: 614.221.2838 / Fax: 614.221.2007 / www.taftlaw.com Cincinnati / Cleveland / Columbus / Dayton / Indianapolis / Northern Kentucky / Phoenix

Ms. Betty McCauley Chief of Docketing PUCO 180 E. Broad Street Columbus, OH 43215

Dear Ms. McCauley,

Please find enclosed Orwell Natural Gas Company's Annual Uncollectible Expense Rider Report ("Report"). On November 15, 2013 the Report was filed in a new docket for PUCO Case No. 13-2224-GA-UEX. Pursuant to PUCO Staff instructions, the Report should be filed in the existing docket for Case No. 13-0312-GA-UEX.

Please file the Report in Case No. 13-0312-GA-UEX and close the docket for PUCO Case No. 13-2224-GA-UEX.

Sincerely, Zachary D. Kravitz

Enclosure

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

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In the Matter of the Uncollectible Expense Rider of Orwell Natural Gas Company

Case No. 13-0312-GA-UEX

ANNUAL UNCOLLECTIBLE EXPENSE RIDER REPORT

Orwell Natural Gas Company (hereinafter, "Orwell") submits herewith its Annual Report for May 1, 2012 through April 30, 2013, plus the information required in Paragraph 12 of the Commission's Finding and Order Dated August 19, 2009 in Case No. 08-1229-GA-COI, *In the Matter of Five-Year Review of Natural Gas Company Uncollectible Riders* for calendar year 2012. In case No. 12-312-GA-UEX, the Commission approved Orwell's current UEX Rider rate of \$0.06737 per Mcf. The report is as follows:

1. Attached hereto and marked Attachment 1, is Orwell's Annual Uncollectible Expense Report for calendar year 2012, Page 1 of 3 of Attachment 1 shows actual uncollectible balances for January through December 2012. Orwell reports an Uncollectible Account balance of (\$41,880.39) on January 1, 2012. The ending balance is (\$23,074.97) as of December 31, 2012.

2. Attachment 1, page 2 of 3, shows actual balances for January 1, 2013 through September 30, 2013 and additionally shows estimated balances by month through December 31, 2013, estimated bad debt expense by month, and the estimated monthly sales volume, as applicable. On December 31, 2013, the estimated Uncollectible account balance is expected to be (\$51,081.81) if the UEX Rider rate is unchanged.

3. Attachment 1, page 3 of 3, shows estimated balances for January, 2014 through June 30, 2014 assuming no modification in Uncollectible Expense Rider. The estimated balance assuming no change to the Uncollectible Expense Rider is (\$73,929.90) as of June 30, 2014.

4. Orwell believes it is appropriate and reasonable to consider the prospective application of the Uncollectible Expense Rider in the development of the appropriate Uncollectible Expense Rider rate since it better matches expenses with recoveries. The Commission has found this procedure to be reasonable in applications for an adjustment in the Uncollectible Expense Rider rates of Columbia Gas of Ohio, Inc. in Case No. 10-578-GA-UEX, and Duke Energy Ohio in Case No. 10-726-GA-UEX.

5. Attachment 2 details the calculation showing the potential change in Orwell's Uncollectible Expense Rider Rate based on its Actual Bad Debt Deferral as of June 30, 2013, Actual Volume from July of 2012 through June of 2013 and the \$0.06737 recovery rate, estimated bad debt write-offs, UEX Rider recoveries and sales volumes through June 2014. The revised Rider rate proposed to be effective on and after January 1, 2014 is calculated to be a credit to customers of \$0.00834 per Mcf, which is a decrease of \$0.05903 per Mcf from the currently effective rate of \$0.06737 per Mcf. Orwell's tariff provides, pursuant to the Commissions guidelines adopted in Case No. 03-1127-GA-UNC, that an annual adjustment in an Uncollectible Expense Rider rate is appropriate when the over- or under-collection balance would exceed plus/minus ten percent absent adjustment, which is the case in this instance.

6. Such a change is based on actual experience for the twelve (12) months ended September 2013 as adjusted for estimated uncollectible accruals and projected sales volumes through June 2014 and should be approved no later than January 1, 2014, subject to adjustment when Orwell files its next Annual Report of Uncollectible Expense Rider Balance as of the twelve months ending June, 2014.

7. For this reason, Orwell Natural Gas Company submits that the proposed decrease from its currently effective Uncollectible Expense Rider rate of \$0.06737 per Mcf to a credit in the amount of \$0.00834 per Mcf is appropriate.

8. Attachment 3 page 1 of 2 shows an ending balance of \$37,355.32 overcollected from customers on December 31, 2013 if the Rider rate is changed to the proposed \$.00834 on November 1, 2013.

9. Attachment 3 page 2 of 2 shows an ending balance of \$22,464.02 overcollected from customers on June 30, 2014 if the Rider rate is changed to the proposed \$.00834 on November 1, 2013.

10. Attachment 4 also includes redlined and clean proposed revisions to Orwell's tariff reflecting the decreased Uncollectible Expense Rider Rate proposed herein.

Respectfully submitted this 19^{th} day of November, 2013

Mark S. Yurick (0039176)(Counsel of Record) Email: <u>myurick@taftlaw.com</u> Direct: (614) 334-7197 Zachary D. Kravitz (0084238) Email: <u>zkravitz@taftlaw.com</u> Direct: (614) 334-6117 Taft, Stettinius & Hollister, LLP 65 East State Street, Suite 1000 Columbus, Ohio 43215 Telephone: (614) 221-2838 Facsimile: (614) 221-2007

Attachment 1 Page 1 of 3

ORWELL NATURAL GAS COMPANY UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER 2012 Annual Balance Reconciliation

Key in Actual

	≠ + Fritor Mo* Catantes - End of Romh* \$36,712.07 %/11.4? ★ Previous Rolling 12 Bad Debto Written of 12 \$3.60 \$98,234,\$7 0.0695 = *52464 Volumes - Trider Frate of Recovery \$06,234,\$7 0.0695 = *52464 Volumes - Trider Frate of Recovery \$0.60	CalcFormula	Cateriformula	(\$281.94) CiaciFatmus	(\$19,923.65) Balance Sub-Talsi + Carrying Charges			Appears to alwary \$6 2430%	Appears to always to 2,3195%	$737_{\mu}^{2}296.10$ $320,745 = + Same month previous year 1.02(40)$	737/246.TU 323,705 ClaCFormula
	_ 6	يم يم	(15			558 250 786	318	×			
2012 December	(11,357,94) 0.00 0.00 6,525.27 0.00	(12:525-9)	(19,383,	(40,44)	0 (19,923.	\$70,535 060,912,1 50,05786	S0.01818	%EE7C0	7.9196%	198,66	96,856 \$0.06737
Navember	(6,130.31) (1,761.59) 0.00 5,442.30	(7,203.89)	(13,314,26)	(23-68)	(13,357.94)	-	et - New	0.2433%	2.9196%	80,755 (5)	\$0,780 \$0.66737
October	(16,242,39) 12,254,35 0.00 2,115,34	10,139.24	(6,103-18)	(27.18)	(4,130,37)	- April 2013; 1 2013)	ad Debt Rid	0.2433%	2.9196%	31,400 (5)	31,395
September October	(15,081,83) (16,242,39) 0.00 12,254,15 0.00 0.00 1,122,50 2,115,34 0.00 0.00	(05:221'1)	(15,283,21) (37,103,18) (13,334,26) (15,833,21)	(98.06)	(16,242,299) (9,130,37) (13,357,94) (19,923,65)	offs (May 2012 May 2012 - Apri Sub-Total	Calculated Bad Debt Rider - New	0.2433%		10,662 (5)	16,657 \$0.05737
August	(14,114,75) (120.65) 0.00 810.96 0.00	(19-166)	(15,646,35)	(47'58)	(15,081,83)	12 mouche of estimated write-offs (May 2012 - April 2013) Estimated Billing Volunces (May 2012 - April 2013) Solv-Total		0.2433%	2,9196% 2,9196% 2,9196% 2,9196% Extinated Volumes voluar forward with 2% increase	12,038	12,033
yjnf	(13,710.66) 0.00 0.00 370.28 .0.00	(32026)	(16'020'61) (14'020'84)	(18.65)	(14,114,75)	12 months of Bil		0.2433%	2.9196% forwird wi	20,377 (5)	20,367 \$0,01818
Ĵune	(6).117,213,57) (72,152,71) (6).01 (10,201,7 (10,201,52) (10,20 (10,01,52) (10,20 (10,01,52) (10,00) (10,01,01,01) (10,00)	3,560.51	(90'029'EE)	(09725)	(13,710,66) (14,114,75)			0.2433%	2.9196% Junes Polar	5 20 ¹ 114 (2)	20,729
May	(29,259,85) 19,235.55 0,00 7,155.76 0,00	12,082,77	(12,177.06)	(26,49)	(72,862,71)			0.2433%	2,9196% Estimated Vo	41,893 (S)	41,888 \$0.17081
April	(19,508,40) 0.00 0.00 9,692,19 0.00	(9,692,19)	307237) (2,712,56) (19,481,43) (29,200,59) (17,170)	(55'65)	(29,259,85)	ی (\$29,260) 737,240 (\$0.03969)	otions	0.2433%	2.9196%	56,743 (5)	56,738 \$0.17081
March	(2,691.13) 0.00 0.00 0.00 0.00 0.00 0.00	(16,790,30)	(19,481,43)	(16'92)	20,329.50 (2,691,13) (19,508.40) (29,259.85)	cil 2013 g Volumes	sud other cells	0.2433%	2.9196%	87 E	98,291 \$0.1708
February	20,129.50 0.00 0.00 0.00 23,042.06 0.00	(23,042.06)	(2,712.56)	21,43	(2,691,13)	Actuel ending helmee - April 2013 Actuel and Extensied Büling Velumes Under collected	l cider rate servy rovenuo,	0.2433%		134,899 (2)	134,857 \$0.17081
2012 January	41,550.39 0.00 0.00 0.00 21,626.48	(21,626.48)	16.122,02	75,59	20,329.50	Actual ending à Actual ant Esti Under collected	tes authorized t-collection ag	0.2433%	3,9156%	126,611 (2)	126,609 \$0,17081
	 Balause - Beginning of Month. Baid Debts Written Off- Recovery - Haas Ruisa Recovery - Bad Debt Ridter (a) Recovery - Other (b) 	(6) Incremental Bad Debi (2)-((3)+(4) (21,626.48) (23,042.06) (16,790.30)	(7) Balance Subsystal (1)+(6)	(8) Carrying Charges ([(1)+(7))/2]x(d	(9) Balanse End of Moath (7)*(8)	·	 (a) Calculated activation trans authorized rider rate (b) Constitut of customer payments, net-collection ageney ravenue, and other collections 	(c) Net monthly carrying charge rate (r - 0.2433%	(d) Annual CC rate (Steff calo)	Sales Vulumes Less DEOCCR	Volumes with a Rider Rider Rate of Recovery

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Attachment 1 Page 2 of 3

UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER **ORWELL NATURAL GAS COMPANY**

			2013	Annual	2013 Annual Balance Reconciliation	teconcilia	ution		********		EST		
Key in Actual Figures	2013	ī		r		1	لد نو				in the second second second	2013 Davember	
	January	February	March	April	May	3001	Ant	August	September	OCTODET	INDUCIDATI	December	
(1) Balance Beginning of Month	(19.923.65)	(30,048,99)	(19.923.65) (30.048.99) (40.858.58) (48.781.01)	(48,781.01)	(53,415,45)	(56,164.37)	(33,411,29)	(34,746.99)	(34,434,72)	(13,797.61)	(35,057.83)	(39,878.61)	
(2) Bad Debts Written Off	0.00	0.00	0.00	00'0	881.59	24,806.91	0.00	1,620.89	301.60	3,175.33	2,345.26	693.72	\$33,825.30
(3) Recovery - Base Rates	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	00'0	0,00	0.00	0.00	\$0.05
	10,064.63 0.00	10,723.43 0.00	7,813.51 0.00	4,510.27 0.00	3,497.37 0.00	1,944.99	1,252.89 0.00	1,224.56 0.00	1,179.64 0.00	2,749,95 0.00	7,074,99 0.00	8,482.85 0.00	\$50,519.09 \$0.00
	(10.064.63)	(10.723.43)	(10.064.63) (10.723.43) (7,813.51) (4,510,27)	(4.510,27)	(2,615,78)	22,861.92	(1,252,89)	396.33	(878.04)	425.38	(4,729.73)	(1,789.13)	
				e F					•				
(7) Batance Subtotal (1)+(6)	(29,988.28)	(40,772.43)	(29,988.28) (40,772.43) (48,672.09) (53,291.27)	(53,291.27)	(56,031.23)	(33,302.46)	(34,664.18)	(34,350.66)	(35,312,76)	(56,031.23) (33,302.46) (34,664.18) (34,350.66) (35,312.76) (34,972.23) (39,787.56) (47,667.74)	(39,787.56)	(47,667.74)	
(8) Carrying Charges { [(1)+(7)]/2 x(d)	(60.72)	(86.15)	(108.91)	(124.17)	(133.14)	(108.84)	(82.81)	(84.06)	(84.85)	(85.60)	(50.16)	(106.50)	(\$1,156.81)
(9) Baiance - End of Month (7)+(8)	(30,048.99)	(40,858.58)	(30,048.99) (40,858.58) (48,781.01) (53	(53,415,45)	(56,164.37)	(33.411.29)	(34,746,99)	(56,164.37) (33,411,29) (34,746,99) (34,434.72) (35,397.61)	(35,397.61)	(35,057.83)	(39,878.61) (47,774.24)	(47,774.24)	(\$47,774.24)
 (a) Calculated: actual consumption times authorized rider rate (b) Consists of customer payments, met-collection agency revenue, and other collections 	ithorized rider r sction agency ri	ate venue, and of	her collection	15									
(d) Annual CC rate (Staff cale)	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0,2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	
	9/06167	02061677	Assume a 18	2.717070 W increase of	Z.919076 Z.912076 Z.912076 Z.912076 Z.912076 Z.919079 Z.919079 Z.912 Assume a 18% increase over Jan-Anr 2012 Figures (due to warmer than 2012 winter)	2,942070. 012 Figures (due to warme	r than 2012 1	vinter)	Oct - Dec 3% upfick	upfiek		
Sakes Volumes	149,399	159,178	115,983	66,950	51,915	28,871	18,598	18,177	112,511	40,820	105,021	125,919	898,343.14
Less DEOGCR	3	(2)	(8)	(9)									(18.38)
Volumes with a Rider	149,397	159,176	115,975	66,944	51,915	28,871	18,598	18,177	17,511 *********	40,820 50.06777	105,021	125,919 *0.06737	898,324.26
Rider Kate of Recovery	\$0,06737	\$0,06737	\$0.06737	50.06737	\$0.06737	\$0.06737	\$0.0 6737	20.06737	16790.04	/// 90.04	16/00.0\$	10/00/05	

Attachment 1 Page 3 of 3 ORWELL NATURAL GAS COMPANY UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER

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Balmare - Beginning of Month (47/74/24) (58,256.05) (69,30.69) (70,128.01) (71,823.30) (72,658.40) (70,697.58) (71,134.52) (71,327.64) (71,327.64) (71,301.18) Buil Debrik Writer Of 2,000 0.00	and the second se		lagnary	February		Antril	Mav	Inne	hilw	Å tJONET	Sentember	Oddher	November	December	
			le la			in the second se			C.						
But Debse Written Cif 2.760.97 2.991.05 3.292.811 3.572.95 3.870.70 4.119.79 Recovery - Base Rates 0.00	Ξ	Balance - Beginning of Month	(47,774.24)	(58,226.09)	(66"330"46)	(70,712,80)	(71,823.30)	(72,638.40)	(70,637.68)	(70,809.55)	(70,981.82)	(71,154.32)	(71,327,64)	(71,501.18)	
Recovery - Base Rues 0.00	3	Bad Debts Written Off	2,760,97	2,991,05	3,298.11	3,572,95	3,870.70	4,119.79							Rolling prior 12/12
Resovery - Bad Deht Rider (a) 13,084,02 13,940,46 4,510,27 4,510,27 1,944,99 0.00	(\mathfrak{g})	Recovery - Base Rutes	0.00	00.0	0.00	0.00	00'0	0:00	0.00	0.00	0.00	0.00	0.00	00:0	
Recovery - Other (b) 0.00	(4)	Recovery - Bad Deht Rider (a)	13,084,02	13,940,46	4,510,27	4,510,27	4,510.27	1,944,99	0.00	0.00	0.00	0.00	0.00	0,001	\$20,613.56
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	(2)	Records - Other (b)	0.00	0.00	0.00	0.00		0.00	0.00	0.00	000	0.00	0,00	0.00	
$ \begin{array}{c} \text{Balmce Sublatal (1)+(4)} & (58,097,30) \ (69,175,50) \ (70,542.65) \ (71,650,12) \ (72,462.87) \ (70,465,60) \ (70,637,64) \ (70,637,64) \ (71,134,52) \ (71,134,52) \ (71,324) \ (71,321,64) \ (71,301,15) \ (713,24) \ (713,26) \ (712,72) \ (713,12) \ (713,12) \ (713,24) \ (713,26) \ (713,12) \ (713,13) \ (713,12) \ (713$	(\mathbf{q})	Incremental Bad Debt.(2)-[(3)-(4)-	(10,323,05)	(10,949.42)	(1,212.16)	(937.32)	(12.963)	2,174,80	0.00	0.00	0.00	0.00	0.00	00,0	
$ \begin{array}{l c c c c c c c c c c c c c c c c c c c$	ε	Balance Subiotal (1)+(6)	(06.797.30)	(69,175:50)	(70,542.65)	(71,650.12)	(72,462.87)	(70,463.60)	(70,637.68)	(70,809.55)	(70,981.82)	(71,154,52)		(71,501,18)	
Balance - Ead of Month (7)+(8) (58.226.09) (69.330.49) (70,712.80) (71.633.40) (70,637.68) (70,809.55) (70,981.82) (71.154.52) (71.327.64) (71.501.18) (71.675.15) (71.755.15)	(K)	Corrying Charges [[(1)+(7)]/2)x(d)	(128.79)	(154.98)		(173.18)	(175,52)	(174.08)	(171:86)	(172.28)	(172.70)	(173.12)	(113.54)	(96°ELI)	
Calculated; actual consumption times authorized rider rate Consists of customer payments, net-collection agency revenue, and other collections Net monthly carrying charge rate (c) Net monthly carrying charge rate (c) Annual CC rate (Staff cale) 0.2433% 0.24333% 0.2433% 0.2433% 0.24333% 0.2433% 0.2433% 0.2433% 0.	(6)		(58.226.09)	(69.330.49)	(70,712,80)	(71,823,30)		(70,637.68)	(70,809,55)	(70,981.82)	(71,154.52)	(71,327.64)	(\$1,501.18)		
Consists of customer payments, net-collection agency revenue, and other collections Net monthly carrying charge rate (c) Net monthly carrying charge rate (c) Annual CC rate (Staff cale) 0.2433% 0.2433% 0.2433% 0.2433% 0.2433% 0.2433% Annual CC rate (Staff cale) 0.2433% 0.2433% 0.2433% 0.2433% 0.2433% 0.2433% 0.2433% Solution (C) 0.2433%	(a)	Calculated: actual consumption time	authorized ri	ider rute							- 			- Constant Barbara (1997) - Marine Marine Marine	\$271,780.00
Nor monory carrying carage rate (c) Annual CC rate (Staff cale) 0.2433% 0.200000000000000000000000000000000000	(4)	Consists of customer payments, net-	xollection age:	acy tevenue, a	thể other coll	ections									
Aumal CC rate (Staff cale) 0.2433% 0.0673% 20.0673%	0	Net monuty carrying charge rate (c)													
2.9196% 2.91,915 2.88,711 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	
Utilized Prior Year, Weak, Utilized Zero uptick for March based on Prior Year, Anomahic in Heat (holes, Prior Yr only for Apr-Jun 194,219 206,932 66,950 66,950 51,915 28,871 194,216 206,932 66,950 66,950 51,915 28,871 0			2.9196%	2.9196%	2,9196%	2.9196%	2.9196%	2,9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	
194,219 206,932 66,950 66,950 51,915 28,871 (2) (2) (8) (6) 51,915 28,871 0 0 0 0 0 0 0 194,216 206,929 66,942 51,915 28,871 0 0 0 0 0 0 0 0			Utilized Prio ,	r Year + 3%	for Jan & Fi	eb. Utilized ze	rro uptick for	March based	l on Prior Yes	ar Anomalie	in Heat Index	. Prior Yr on	ly for Apr-Ju	0	
(2) (2) (8) (6) 194,216 206,929 66,944 51,915 28,871 0 0 0 \$0.06737 \$0.067		Sates Volumes	194,219	206,932	66,950	66,950	SI,915	28,871							615,637,16
- 194,216 206,929 66,942 66,944 51,915 28,871 0 0 0 0 0 \$0.06737 \$0.06737 \$0.06737 \$0.06737 \$0.06737 \$0.06737		Less DEOGCR.	(3)	(2)	(8)	(9)									
\$0.06737 \$0.06737 \$0.06737 \$0.06737 \$0.06737		Volumes with a Rider	194,216	206,929	66,942	66,944	51,915	28,871	0	0	0	0	0	¢	
		Rider Rate of Recovery	\$0.06737	\$0.06737	S0.06737	\$0.06737	\$0.06737	\$0.06737							

Attachment 2

Orwell Natural Gas Company July 2013 - June 2014 UEX Rider Calculation

1	Balance of Deferred UEX balance as of June 2013			(\$33,411)	······
2	Actual UEX write-offs for 3 months ending September 2013 Estimated UEX write-offs for 3 months ending December 2013 Estimated UEX write-offs for 6 months ending June 2014	(July, Aug & Sep) (Oct, Nov, Dec) (Jan - Jun)	\$1,922 \$6,214 \$20,614		
3	Estimated Recoveries Other for the 12 months ending April 2013		<u>\$0</u>		
4	Net Amount Line 2 minuse Line 3			<u>\$28,750</u>	
5	Amount to be collected through UEX rider			(\$4,661)	
6	Applicable Sales Volumes			\$941,883	
7	Proposed UEX Rider Rate			(\$0.0049)	Per Mcf
8	Current UEX Rider Rate			\$0.0674	Per Mcf
9	Change From Current to Proposed Rider Rate			(\$0.0723)	Per Mcf

Attachment 3 Page 1 of 2

ORWELL NATURAL GAS COMPANY

UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER

	2013	2013 Annual Balance Reconcilia	alance Rec	conciliation						1	internet and a support to a support description of the	BST	- Law on the Particular Contractory Contractory
	Key in Actual Figures	2013											2013
		January	February	March	April	May	June	July	August	September	October	November	December
()	(1) Balance - Beginning of Month	(23,074.97)	(33,207.98)	(23,074.97) (33,207.98) (44,025.25) (51,955.38)	(51,955.38)	(56,597.54)	(59,354.21)	(56,597.54) (59,354.21) (36,608.89) (37,952.37)	(75.232.37)	(37,647.90)	(38,618.61)	(38,286.67)	(36,908.65)
ତ୍ତ) Bad Dobts Written Off	, 0.00 ,	0.00	0.00	0.00	881.59	24,806.91	0.00	1,620.89	301.60	3,175.33	2,345.26	693.72
0	(3) Recovery - Base Rates	0.00	0.00	0'00	00'0	0.00	0.00	0.00	0.00	0.00	000	0.00	000
্ৰ	(4) Recovery - Bad Debt Rider (a)	10,064.63	10,723.43	7,813,51	4,510.27	3,497.37	1,944.99	1,252.89	1,224.56	1,179.64	2,749.95	875.87	1,050.17
ંશે	(5) Recovery - Other (b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0,00
(9)	(6) Incremental Bad Debt (2)-[(3)+(4)+(5)]	(10,064.63)	(10,064.63) (10,723.43) (7,813.51)		(4,510.27)	(2,615.78) 22,861.92	22,861.92	(1,252.89)	396.33	(878.04)	425,38	1,469.39	(356,44)
Ē		M3 011 200	(1) 160 67 7	151 020 761	156 AKE KC	(66 513 23)	06 101 3W	137 961 781	127 SSE 001	(PD 263 86)	138 101 711	(36 213 28)	100 876 617
Š	()) Balance Subtotal (1) #(0)	(******	(1+1040+)	(preation) (allocolic) (thicket) (keykerice)	(00.00+,00)	(00.012,45)	(nc.zz+'nc)	(nonerie) (arino(re) (nerzztine) (ceretzize)		(12.64.405)	100121400)	(oprim hr)	(minory e)
8)	(8) Carrying Charges {[(1)+(7)]/2}x(d)	(68.39)	(93.84)	(116.62)	(131.89)	(140.88)	(116.60)	(65:06)	(91,86)	(92.67)	(93.44)	(95.19)	(62'06)
6	(9) Batance - End of Month (7)+(8)	(33.207.98) (44.025.25) (51,955.38) (56,597.54)	(44.025.25)	(\$1,955.38)	(56,597.54)	(29,354,21)	(36,608.89)	(59,354,21) (36,608,89) (37,952,37) (37,647,90)	(37,647,90)	(38,618.61)	(38,286.67)	(36,908.65)	(37,355.32)
											and the second se		Now way wanted in this to be a subsection of the
(a)	(a) Calculated: actual consumption times anthorized rider rate	horized rider ra	ate										
ළ	(b) Consists of customer payments, net-collection agancy revenue, and other collections	ction aguncy re	venue, and off	her collections									
5	I NET HIGHNING CATTATUR CHARGE FAIL (C)												

	33% 0.2433%	ž	2	,021 125,919		105,021 125,919	0834 50.00834
	% 0.24	% 2.91	Oct - Dec 3% uptick	0 105,021			~,
						40,820	\$0.0673
	0.2433%	2.9196%	2 winter)	11541		17,511	\$0.06737
	0.2433%	2.9196%	uer than 2012	51,915 28,871 18,598 18,177		18,177	S0.06737
	0.2433%	2.9196%	(due to warn	18,598		18,598	S0.06737
	0.2433%	2.9196%	2012 Figures	28,87.1		28,871	S0.06737
	0.2433%	2.9196%	ver Jan-Apr	51,915		51,915	S0.06737
	0.2433%	2.9196%		66,950	(9)	66,944	\$0.06737
	0.2433%	2.9196%	Assume a 18	115,983	(8)	115,975	\$0.06737
	0.2433%	2.9196%		149,399 159,178 115,983	ଷ	159,176	\$0.06737
	0.2433%	2.9196%		666,941	ଟ	149,397	S0.06737
(c) Net monthly carrying charge rate (e)	(d) Amnual CC rate (Staff calc)			Sales Volumes	Less DEOGCR	Volumes with a Rider	Rider Rate of Recovery

ORWELL NATURAL GAS COMPANY UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER 2014 Annual Balance Reconciliation

May June July August September October November Jecomber 3,870.70 4,119.79 (22,464.02) (22,518.67) (22,573.46) (22,533.8) (22,738.63) Rolling prior 12/12 3,870.70 4,119.79 0.00 0.00 0.00 0.00 0.00 558.37 240.79 0.00 0.00 0.00 0.00 0.00 558.37 240.79 0.00 0.00 0.00 0.00 0.00 558.37 240.79 0.00 0.00 0.00 0.00 0.00 558.37 240.79 0.00 0.00 0.00 0.00 0.00 3,312.33 3,879.00 0.00 0.00 0.00 0.00 0.00 3,312.33 3,879.40 (22,518.67) (22,573.46) (22,573.46) (22,683.44) (22,738.63) 3,312.33 3,879.40 0.00 0.00 0.00 0.00 0.00 3,312.33 (24,64.92) (24,79) (22,583.48) </th <th>July Aug 2,464.02) (22,51 0.00 0.0 0.00 0.0 0.00 0.0 2,464.02) (22,51 2,465) (22,51 (54.65) (24,57)</th> <th>May June July (29,528.31) (26,283.79) (22,464.02) 3,870.70 4,119.79 (20,464.02) 0.00 0.00 0.00 558.37 240.79 0.00 3,312.33 3,879.00 0.00 3,312.33 3,879.00 0.00 (26,215.98) (22,464.79) (22,464.02) (67.81) (59.23) (54.65) (26,215.98) (22,464.02) (54.65)</th> <th>May (29,528,31) 3,870.70 0.00 558,37 558,37 3,312,33 (67,81) (67,81) (26,215,98)</th> <th>April 2,467,57) 572,95 0,00 6,00 9,452,98) 9,452,98) (75,33)</th> <th>A 3,57,3,57,3,57,3,57,3,57,3,57,3,57,3,57</th> <th>March A (35,125,19) (32,4 3,298,11 3,57 0,00 0 558,37 558 0,00 0 2,739.74 3,01 (32,385,44) (29,4 (32,385,44) (29,4 (32,467,57) (29,5 (32,467,57) (29,5</th> <th>February March A (36,303.64) (35,125.19) (32,4 (36,303.64) (35,125.19) (32,4 2,991.05 3,298.11 3,57 0.00 0.00 0 1,725.81 558.37 551 0.00 0.00 0 1,725.81 558.37 551 1,725.81 558.37 551 0.00 0.00 0 0 1,255.24 2,739.74 3,01 (35,038.40) (32,585.44) (29,4 (35,038.40) (32,135.44) (29,4 (35,038.40) (32,135.44) (29,4 (35,125.19) (32,467.57) (73,59.56.50.50.50.50.50.50.50.50.50.50.50.50.50.</th>	July Aug 2,464.02) (22,51 0.00 0.0 0.00 0.0 0.00 0.0 2,464.02) (22,51 2,465) (22,51 (54.65) (24,57)	May June July (29,528.31) (26,283.79) (22,464.02) 3,870.70 4,119.79 (20,464.02) 0.00 0.00 0.00 558.37 240.79 0.00 3,312.33 3,879.00 0.00 3,312.33 3,879.00 0.00 (26,215.98) (22,464.79) (22,464.02) (67.81) (59.23) (54.65) (26,215.98) (22,464.02) (54.65)	May (29,528,31) 3,870.70 0.00 558,37 558,37 3,312,33 (67,81) (67,81) (26,215,98)	April 2,467,57) 572,95 0,00 6,00 9,452,98) 9,452,98) (75,33)	A 3,57,3,57,3,57,3,57,3,57,3,57,3,57,3,57	March A (35,125,19) (32,4 3,298,11 3,57 0,00 0 558,37 558 0,00 0 2,739.74 3,01 (32,385,44) (29,4 (32,385,44) (29,4 (32,467,57) (29,5 (32,467,57) (29,5	February March A (36,303.64) (35,125.19) (32,4 (36,303.64) (35,125.19) (32,4 2,991.05 3,298.11 3,57 0.00 0.00 0 1,725.81 558.37 551 0.00 0.00 0 1,725.81 558.37 551 1,725.81 558.37 551 0.00 0.00 0 0 1,255.24 2,739.74 3,01 (35,038.40) (32,585.44) (29,4 (35,038.40) (32,135.44) (29,4 (35,038.40) (32,135.44) (29,4 (35,125.19) (32,467.57) (73,59.56.50.50.50.50.50.50.50.50.50.50.50.50.50.
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e #;	0.00 0.0 0.00 0.0 0.00 0.0 0.00 0.0 2,464.02) (22,54 (54.65) (22,54 (54.65) (22,57	0,00 240,79 0,00 3,879,00 (22,404,79) (2 (59,23) (22,464,02) (2	, r (8) (6L	0.00 558.37 3.312.3 (56,215. (67.81 (26,283.			
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0.00 0.00 0.00 0.00 0.00 0.00 0.09 (.518.67) (22.573.46) (22.628.38) (22.683.44) (22.738.63) (.54.79) (54.92) (55.05) (55.19) (55.32) (.573.46) (22.628.38) (22.683.44) (27.738.63) (22.793.95)	0.00 0.01 2,464.02) (22,51 (54.65) (54 2,518.67) (22,57	3,879,00 (22,404,79) (2 (59,23) (22,464,02) <u>(2</u>	<u>68</u> (8) (6)	3,312,3 (26,215,5 (67,81) (67,81)			
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(55.05) (22,683,44)		(59.23) (22,464.02) (2	a	(67,81) (26,283,79			
(22,683.44)		(22,464.02) (2	1	(26,283.79			
-					llections	, and other collections	(a) Calendated: actual consumption times authorized rider rate (b) Consists of customer payments, net-collection agency revenue, and other collections
0.2433% 0.2433% 0.2433%		0.2433% (0.2433%	0.2433% 0.2433%		0.2433%
2.9196% 2.9196% 2.9196% 2.9196% 2.9196%	2.9196% 2.91	2.9196%		2.9196%	2.9196% 2.9196%	2.9196% 2.9196% 2.9196%	2.9196% 2.9196% 2.9196% 2.9196%
Utilized Prior Year + 3% for Jun & Feb. Utilized zero uptick for March based on Frior Year Abomane in new muex, Frior VI only for Apr-sun	n Frist Year Am	March based o	8	ero uptick fé	feb. Unlized zero uptick id	e for Jun & Feb. Unlized zero uptick f	or Year + 3% for Jan & Feb. Utilized zero uptick i
		28,871		51,915	66,950 51,915		66,950
-2017/10/2017/04/201	NUMB daado harde Grind harmaña		i		(9)	(8) (6)	
0 0 0 0	0	28,871		51,915	66,944 51,915		66,944
		50.00834		\$0.00834	\$0.00834 \$0.00834		\$0,00834

Section 5 Third Revised Sheet No. 2

P.U.C.O. No. 1

accordance with Chapter 4901:1-14 of the Ohio Administrative Code which is incorporated herein by this reference, and shall be subject to Subparagraphs (ii) through (v), below.

- (ii) <u>Gross Receipts Tax Rider.</u> The Company will charge and collect each billing period the effect of the gross receipts taxes assessed against the Company under all applicable rates and charges. However, this Gross Receipts Tax Rider will not be applied to bills of customers statutorily exempt from the payment of gross receipts taxes. The current gross receipt tax rate is 4.75 percent, thus the current gross receipts tax charged will be at the effective rate of 4.98725 percent.
- (iii) <u>Mcf Tax Rider</u>. In addition to the above rates, the Company will charge and collect each billing period the effect of its excise tax liability. For each Mcf delivered, the Mcf tax will be \$.0411.
- (iv). <u>Uncollectible Accounts Rider</u>. In addition to and independent of the adjustments provided for in Subsections A and B above, the rates will be adjusted by an additional charge of \$0.06737 per Mcf by the Company to recover costs associated with uncollectible accounts for customers served pursuant to this schedule. No more frequently than annually, the Company may file an application with the Public Utilities Commission of Ohio requesting approval to adjust this charge if the Company determines that in the preceding year uncollectible account expense was over or under-recovered by plus or ten percent.

(C). Miscellaneous Charges

(i) <u>Late Payment Charge.</u> Payment of the total amount due must be received by Company or an authorized agent by the due date shown on the Bill which shall be fourteen (14) days from the date rendered. If a bill payment is not received within fourteen days of the date of the invoice, an additional amount of one and one half percent (1.5%) of the unpaid balance on the Customer's bill will be added to the Customer's subsequent bill and be due and payable as part of Customer's total obligation. This provision is not applicable to unpaid account balances of any customer enrolled in a payment plan pursuant to Rule 4901:1-18-04, Ohio Administrative Code.

Filed under Authority of the Public Utilities Commission of Ohio in Case No. 12-312-GA-UEX

ISSUED: August 3, 2012

EFFECTIVE: for bills rendered on or after August 6, 2012

Issued By Orwell Natural Gas Company Thomas J. Smith, President Orwell Natural Gas Company Orwell, Ohio

Section 5 <u>Fourth</u> Revised Sheet No. 2

P.U.C.O. No. 1

accordance with Chapter 4901:1-14 of the Ohio Administrative Code which is incorporated herein by this reference, and shall be subject to Subparagraphs (ii) through (v), below.

- (ii) Gross Receipts Tax Rider. The Company will charge and collect each billing period the effect of the gross receipts taxes assessed against the Company under all applicable rates and charges. However, this Gross Receipts Tax Rider will not be applied to bills of customers statutorily exempt from the payment of gross receipts taxes. The current gross receipt tax rate is 4.75 percent, thus the current gross receipts tax charged will be at the effective rate of 4.98725 percent.
- (iii) <u>Mcf Tax Rider</u>. In addition to the above rates, the Company will charge and collect each billing period the effect of its excise tax liability. For each Mcf delivered, the Mcf tax will be \$.0411.
- (iv). <u>Uncollectible Accounts Rider</u>. In addition to and independent of the adjustments provided for in Subsections A and B above, the rates will be adjusted by <u>a credit to customers</u> of \$.00834 per Mcf by the Company to recover costs associated with uncollectible accounts for customers served pursuant to this schedule. No more frequently than annually, the Company may file an application with the Public Utilities Commission of Ohio requesting approval to adjust this charge if the Company determines that in the preceding year uncollectible account expense was over or under-recovered by plus or ten percent.
- (C). <u>Miscellaneous Charges</u>
 - (i) Late Payment Charge. Payment of the total amount due must be received by Company or an authorized agent by the due date shown on the Bill which shall be fourteen (14) days from the date rendered. If a bill payment is not received within fourteen days of the date of the invoice, an additional amount of one and one half percent (1.5%) of the unpaid balance on the Customer's bill will be added to the Customer's subsequent bill and be due and payable as part of Customer's total obligation. This provision is not applicable to unpaid account balances of any customer enrolled in a payment plan pursuant to Rule 4901:1-18-04, Ohio Administrative Code.

Filed under Authority of the Public Utilities Commission of Ohio in Case No. 13-0312-GA-UEX

ISSUED: <u>November</u>, 201<u>3</u>

EFFECTIVE: for bills rendered on or after _____, 2013

Issued By Orwell Natural Gas Company <u>Gregory Osborne</u>, President This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

11/19/2013 5:06:04 PM

in

Case No(s). 13-0312-GA-UEX

Summary: Annual Report for Uncollectible Expense Rider electronically filed by Mark Yurick on behalf of Orwell Natural Gas Company