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July 10, 2014

Barcy McNeal
Secretary, Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

RE: Case No. 14-311-GA-UEX and 89-8015-GA-TRF

Dear Secretary McNeal:

Pursuant to the Commission's Finding and Order in Case No. 14-311-GA-UEX, dated July 9, 2014, Ohio Gas Company ("Ohio Gas") hereby submits P.U.C.O. No. 1, Tenth Revised Sheet No. 3, which replaces P.U.C.O. No. 1, Ninth Revised Sheet No. 3. P.U.C.O. No 1, Tenth Revised Sheet No. 3 is being filed electronically in the case docket and in Ohio Gas Company's TRF docket.

Thank you for your kind attention to this matter.

Very truly yours,

/s/ Frank P. Darr
Frank P. Darr

Attorney for Ohio Gas Company

Enclosure
FPD:vlp

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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 (\$0.0159) per Mcf.

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 14-0311-GA-UEx, 89-8015-GA-TRF

Summary: Tariff Ohio Gas Company's P.U.C.O. No. 1, Tenth Revised Sheet No. 3 electronically filed by Ms. Vicki L. Leach-Payne on behalf of Darr, Frank P. Mr.