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RECEIVED-DOCKETING DIV
2014 AUG -8 PM 3:50
PUCO

August 8, 2014

Betty McCauley
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, OH 43215

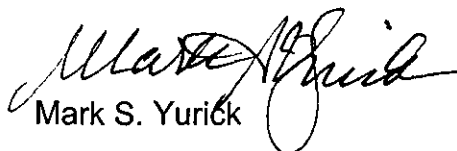
Re: In the Matter of the Uncollectible Expense Rider of Orwell Natural Gas
Company
PUCO Case No. 14-0312-GA-UEX

Dear Ms. McCauley:

Orwell Natural Gas Company's Annual Uncollectible Expense Rider Report was filed on June 27, 2014 docket set forth above. Due to an inadvertent data entry error, pointed out by Staff, the attachments filed with the Report contained an accounting error. The Company agrees with the Staff's correction.

Please find the corrected Attachment 1, Attachment 2 and Attachment 3, enclosed, for filing with the report. The correct Attachments 1, 2 and 3 should be substituted for Attachments 1, 2 and originally filed with the Uncollectible Expense Rider Report and the original attachments should be disregarded.

Very truly yours,


Mark S. Yurick

MSY/kjk
Enclosures

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Technician MM Date Processed AUG 08 2014

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(1) Balance - Beginning of Month	(3,34,569.13)	(31,761.99)	(29,679.07)	(28,125.56)	(26,825.65)	(26,403.70)	(22,186.97)	(19,716.46)	(17,082.68)	(14,328.54)	(11,135.78)	(7,181.64)	
(2) Bad Debts - Written Off	0.00	0.00	0.00	0.00	0.00	3,984.16	2,248.93	2,436.34	2,504.29	2,687.85	2,911.84	3,154.49	Rolling prior 12/1/12
(3) Recovery - Base Rates	0.00	(188.60)	(272.47)	(293.51)	0.00	(95.83)	(103.82)	(121.47)	(121.84)	(131.99)	(110.04)	(94.21)	
(4) Recovery - Bad Debt Rider (a)	(6,138.63)	(1,968.97)	(1,351.23)	(1,075.16)	(488.63)	(1,965.87)	(168.68)	(129.69)	(166.17)	(403.86)	(954.51)	(1,335.03)	
(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	\$5,323.27

\$271,760.00

- [illegible]

794,298.00

ORWELL NATURAL GAS COMPANY **UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER** **2015 Annual Balance Reconciliation**

	January	February	March	April	May	June	July	August	September	October	November	December	
(1) Balance - Beginning of Month	(2,584.78)	1,564.07	5,528.88	11,410.22	17,388.02	17,430.32	17,472.73	17,515.24	17,557.85	17,600.57	17,643.39	17,686.32	
(2) Bad Debts Written Off	15,009.99	2,469.66	4,345.49	4,007.62									
(3) Recovery - Base Rates	(0.00)	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(4) Recovery - Bad Debt Rider (a)	(0.00)	(0.00)	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(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	
(6) Incremental Bad Debt (2)-(3)+(4)+(5)	4,150.08	3,956.19	5,860.76	5,942.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(7) Balance Subtotal (1)+(6)	1,565.31	5,520.26	11,389.64	17,353.02	17,388.02	17,430.32	17,472.73	17,515.24	17,557.85	17,600.57	17,643.39	17,686.32	
(8) Carrying Charges {(1)+(7)}2*(c)	(1.24)	8.62	20.58	34.99	42.31	42.41	42.51	42.61	42.72	42.82	42.93	43.03	
(9) Balance - End of Month (7)+(8)	1,564.07	5,528.88	11,410.22		17,430.32	17,472.73	17,515.24	17,557.85	17,600.57	17,643.39	17,686.32	17,729.35	
(a) Calculated: actual consumption times authorized rider rate													
(b) Consists of customer payments, net-collection agency revenue, and other collections													
(c) Net monthly carrying charge rate (e)	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	
(d) Annual CC rate (Staff calc)	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	
Sales Volumes	206,237	158,708	165,397	133,180	0	0	0	0	0	0	0	0	
Less DEOGCR													
Volumes with a Rider	206,237	158,708	165,397	133,180	0	0	0	0	0	0	0	0	
Rider Rate of Recovery	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	\$0.00834	

Rolling prior 12/12 -12

\$13,846.69

\$271,760.00

663,521.66 0.0209

Attachment 2

1	Balance of Deferred UEX balance as of May 2014		(\$26,404)
2	Actual UEX write-offs for r1 months ending May 2014	(May)	\$0
	Estimated UEX write-offs for 11 months ending April 2015	(Jun - Apr)	\$33,775
3	Estimated Recoveries Other for the 12 months ending April 2015		<u>(\$1,325)</u>
4	Net Amount Line 2 minuse Line 3		<u>\$35,099</u>
5	Amount to be collected through UEX rider		\$8,695
6	Applicable Sales Volumes		\$1,123,996
7	Proposed UEX Rider Rate		\$0.00774 Per Mcf
8	Current UEX Rider Rate		(\$0.00834) Per Mcf
9	Change From Current to Proposed Rider Rate		\$0.01608 Per Mcf

Orwell Natural Gas Company
Orwell, Ohio

Section 5
~~Fourth~~ Fifth 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) Mcf Tax Rider. 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). Uncollectible Accounts Rider. In addition to and independent of the adjustments provided for in Subsections A and B above, ~~the rates will be adjusted by a credit to customers a charge of \$0.00774\$.00834 per Mcf by the Company shall be applied~~ 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) 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 on August 4, 2014 under Authority of the Public Utilities Commission of Ohio in Case No. 4314-0312-GA-UEX

ISSUED: ~~December 19~~ August, 2014 ~~2014~~
September 1, 2014

EFFECTIVE: for bills rendered on or after ~~January~~

Issued By
Orwell Natural Gas Company
Gregory Osborne, President

Orwell Natural Gas Company
Orwell, Ohio

Section 5
Fifth Revised Sheet
No. 2

P.U.C.O. No. 1

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Filed on August 4, 2014 under Authority of the Public Utilities Commission of Ohio in Case No. 14-0312-GA-UEx

ISSUED: August ____, 2014

EFFECTIVE: for bills rendered on or after September 1, 2014

Issued By
Orwell Natural Gas Company
Gregory Osborne, President