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August 8, 2014

2014 AUG -8 PH 3: 50

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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This is to certify that the LTRges appearing are an accurate and complete reproduction of a case file focument delivered in the regular source of business.

Technician Date Processed 116 0 8 2014

Attachment 1 p. 1 of 3

UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER ORWELL NATURAL GAS COMPANY

		0.51		TANK TANK	THE COURT OF THE PARTY OF THE P	C TAXABLE TAX						
			201	2014 Annual Balance Reconciliation	alance Rec	onciliatio	₽					
A Meyani Actiful Brigure	2013 January	February	March	April	May	June	July	August	September	October	November	2013 December
			i					;				
) Balance - Beginning of Month	(23,074.97)	(33,207.98)	(44,025.25)	(23,074.97) (33,207.98) (44,025.25) (51,955.38)	(56,597.54)	(59,354.21)	(36,608.89)	(37,952.37)	(37,647.90)	(38,618.61)	(56,597.54) (59,354.21) (36,608.89) (37,952.37) (37,647.90) (38,618.61) (39,920.86) (45,129.37	(45,129.37)
) Bad Debts Written Off	1,000	0.000	0000	0000	16,908174	248069	10000	00.00	301/60	0000	0.00	19/14/03/7
) Recovery - Base Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(395.38)	0.00	0.00
) 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	1,602.20	5,105.17	9,084.30
) 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
) Incremental Bad Debt (2)-[(3)+(4)+(5)]	(10,064.63) (10,723.43) (7,813.51) (4,510.27)	(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)	(1,206.82)	(878.04) (1,206.82) (5,105.17) 10,657.07	10,657.07
) Balance Subtotal (1)+(6)	(33,139.59)	(43,931.41)	(51,838.76)	(33,139.59) (43,931.41) (51,838.76) (56,465.65)	(59,213.33)	(36,492.30)	(37,861.78)	(37,556.04)	(38,525.94)	(39,825.43)	(59,213.33) (36,492.30) (37,861.78) (37,556.04) (38,525.94) (39,825.43) (45,026.03) (34,472.30)	(34,472.30)
Carrying Charges {[(1)+(7)]/2}x(d)	(68.39)	(93.84)	(116.62) (131.89)	(131.89)	(140.88)	(116.60)	(90.59)	(91.86)	(92.67)	(95.43)	(103.34)	(96.84)
) Balance - End of Month (7)+(8)	(33,207.98)	(44,025.25)	(51,955.38)	(33,207.98) (44,025.25) (51,955.38) (56,597.54) (59,354.21) (36,608.89) (37,952.37) (37,647.90) (38,618.61) (39,920.86) 國際	(59,354.21)	(36,608.89)	(37,952.37)	(37,647.90)	(38,618.61)	(39,920.86)	*(0.5450.0500)	(34569.19))

Volumes with a Rider Rider Rate of Recovery	Sales Volumes Less DEOGCR	 (a) Calculated: actual consumption times authorized rider rate (b) Consists of customer payments, net-collection agency revenue, and other collection (c) Net monthly carrying charge rate (e) (d) Annual CC rate (Staff calc) 0.2433% 0.2433% 0.2433% 2.9196% 2.9196%
149,397 \$0.06737	(2)	uthorized rider r lection agency n 0.2433% 2.9196%
159,176 \$0.06737)159.178 (2)	ate svenue, and o 0.2433% 2.9196%
\$0.06737	(8)	other collection 0.2433% 2.9196%
66,944 \$0.06737	65,9 <u>50</u>	ns 0.2433% 2.9196%
\$1,915 \$0.06737	51915 288	0.2433% 2.9196%
28,871 \$0.06737	28.871	0.2433% 2.9196%
18,598 \$0.06737	185598	0.2433% 2.9196%
18,177 \$0.06737	18,177	0.2433% 2.9196%
17,511 \$0.06737	17/5/0	0.2433% 2.9196%
23,783 \$0.06737	23,783	0.2433% 2.9196%
75,781 \$0.06737	75781	0.2433% 2.9196%
134,847 \$0.06737	194/847/	0.2433% 2.9196%

Attachment 1 p. 2 of 3

UNCOLLECTIBLE ACCOUNTS EXPENSE RIDER ORWELL NATURAL GAS COMPANY

2014 Annual Balance Reconciliation

Acquais

January February March April May June J

	160,075 (\$0,00834))	114,450 (\$6000834)	15,550 19,925 48,425 114,450 160,075 1) (\$0:00834) (\$0:00834) (\$0:00834) (\$0:00834)	19,925 (\$0.00834)	15,550 (\$0.00834)	20,225 (\$0,00834)	58,349 23,475 20,225 (\$0,00834) (\$0,00834) (\$0,0083	58,349 (\$0000834)	185,686 236,088 162,024 128,676 (\$0000534)) (\$0000834) (\$0000834) (\$0000834)	162,024 (\$0.0085 4)	236,088 (\$000834)	185,686 ((8 <u>00085</u> 4)	Volumes with a Rider Rider Rate of Recovery
794,298.00	160,075	114,450	48,425	19,925	15,550 19,925	20,225	23,475	20,779	1.35.67.66	3,691,1693	776(0 % 8	1823,643	Sales Volumes Less DEOGCR
	2.9196%	2.9196%	2.9196%	2.9196% nber	2.9196% 2.9196% 2.9196% 2 Utilized SG4 Form Filing June December	2.9196% Form Filing	2.9196% Utilized SG4	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	
	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%	0.2433%		
									llections	s, and other co	rider rate sency revenue	net-collection as (e)	 (a) Calculated: actual consumption units authorized rider rate (b) Consists of customer payments, net-collection agency revenue, and other collections (c) Net monthly carrying charge rate (e)
\$271,760.00							:	1			: i	. .	
	(2,584.78)	(7,181.64)	(26,403.70) (20218697) $(19,716.46)$ $(17,082.68)$ $(14,328.54)$ $(11,135.78)$ $(7,181.64)$ $(2,584.78)$	(14,328.54)	(17,082.68)	(19,716.46)	(02(186.97))	(26,403.70)		(28,125.56)	(29,679.07)	(31,761.99) (29,679.07) (28,125.56)	(9) Balance - End of Month (7)+(8)
	(11.87)	(22.26)	(30.94)	(38.17)	(44.71)	(50.91)	(59.04)	(64.67)	(66.77)	(70.23)	(74.65)	(d) (80.59)	(8) Carrying Charges {[(1)+(7)]/2}x(d) (80.59)
	(2,572.91)	(7,159.38)	5) (17,037.97) (14,290.38) (11,104.84) (7,159.38) (2,572.91)	(14,290.38)	(17,037.97)	(19,665.55)	(26,339.02) (22,127.93) (19,665.5	(26,339.02)	(26,758.89)	(31,681.40) (29,604.42) (28,055.32) (26,758.89)	(29,604.42)	(31,681.40)	(7) Balance Subtotal (1)+(6)
	4,608.73	3,976.39	3,223.71	2,792.31	2,678.49	2,521.42	4,275.77	486.63	1,366.67	1,623.75	2,157.57	4)+ 2,887.73	(6) Incremental Bad Debt (2)-[(3)+(4)+ 2,887.73
\$5,323.27	(1,335.03) 0.00	(954.51) 0.00	(403.86) 0.00	(166.17)	(129.69) 0.00	0.00	0.00	(486 63)	0.00	0.00	0.00	0.00	(4) Recovery - Bad Debt Rider (a)(5) Recovery - Other (b)
Rolling prior 12/12			2,687.85 2,9111.84 (131.99) (110.04)	2,504.29 (121.84)	2,436.34 2,504.29 (112.47) (121.84)	2,248.93 (103.82)	0.00 (95.83) (103.82)	0.00	n 6500	(272.47)	(188.60)	0.00	
	(7,181.64)	(11,135.78)	(14,328.54)	(17,082.68)	(22,186.97) (19,716.46)	(22,186.97)	(26,825.65) (26,403.70)	(26,825.65)	(28,125.56)	(31,761.99) (29,679.07)	(31,761.99)	(34,569.13)	(1) Balance - Beginning of Month
	December	November	October	EST September	August	July	June	Мау	April	February March	February	January	

Attachment 1 p. 3 of 3

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

		0	0	0	3	0	0	0 (\$0,00834) (\$0,00834)		206,237 158,708 165,397 133,180 (\$0,00834) (\$0,00834) (\$0,00834)	165,397 (\$0.00834)	158,708 1 ¹² (\$0.00834)	206,237 (\$0,00834)	Volumes with a Rider Rider Rate of Recovery
							[Less DEOGCR
0.0209	663,521.66						i.c.a.	May	by 3.5% for	udingel SG4 Form Pfling Through April & 2014 ↑ by 3.5% for May 206237 158408 165397 133,180	ng Through A 165,397	Utilized SG4 Form Film 206,237 158,708	Utilized SG 206,237	Sales Volumes
		2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	2.9196%	
		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)
													<u>©</u>	(c) Net monthly carrying charge rate (e)
										ollections	e, and other co	gency revenu	et-collection a	
	\$2/1,/60.00											d rider rate	nes authorized	(a) Calculated: actual consumption times authorized rider rate
		17,729.35	17,686.32	17,643.39	17,600.57	17,557.85	17,515.24	17,472.73	17,430.32		11,410.22	5,528.88	1,564.07	(9) Balance - End of Month (7)+(8)
		43.03	42.93	42,82	42.72	42.61	42.51	42.41	42.31	34.99	20.58	8.62	ď. (1.24)	(8) Carrying Charges {[(1)+(7)]/2}x(d;
		17,686.32	17,643.39 17,686.32	17,600.57	17,557.85	17,515.24	17,472.73	17,430.32	17,388.02	17,353.02	11,389.64	5,520.26	1,565.31	(7) Balance Subtotal (1)+(6)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,942.81	5,860.76	3,956.19	H 4,150.08	(6) Incremental Bad Debt (2)-[(3)+(4)+ 4,150.08
		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	\$13,846.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(0.000)		(40000)	(4) Recovery - Bad Debt Rider (a)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(124.47)	*(((65:85))	((1699b));	*(a.29/1/5) -	(3) Recovery - Base Rates
	Rolling prior 12/12 ÷12	स्								4,707.62	2,600,92 2,492,66 4,345,49 4,707,62	2,492166	2,000,92	
		17,686.32		17,600.57 17,643.39	17,515.24 17,557.85	17,515.24	17,472.73	17,430.32	17,388.02	11,410.22	5,528.88	1,564.07	(2,584.78)	(1) Balance - Beginning of Month
		December	November December	October	September	August	July	June	May	April	March	February	January	
											ST	TREE TO SERVICE	海洋流流	

Attachment 2

Orwell Natural Gas Company May 2014 - April 2015 UEX Rider Calculation

	Balance of Deferred UEX balance as of May 2014		(\$26,404)	
N	Actual UEX write-offs fo r1 months ending May 2014 Estimated UEX write-offs for 11 months ending April 2015 (Jun - Apr)	\$0 pr) \$33,775		
ယ	Estimated Recoveries Other for the 12 months ending April 2015	<u>(\$1,325)</u>		
4	Net Amount Line 2 minuse Line 3		\$35,099	
O	Amount to be collected through UEX rider		\$8,695	
Ø	Applicable Sales Volumes		\$1,123,996	
7	Proposed UEX Rider Rate		\$0.00774	Per Mcf
œ	Current UEX Rider Rate		(\$0.00834) Per Mcf	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 customersa charge of \$0.00774\$.00834 per Mcf by the Companyshall 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) <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 on August 4, 2014 under Authority of the Public Utilities Commission of Ohio in Case No. 1314-0312-GA-UEX

ISSUED: December 19August , 20132014

EFFECTIVE: for bills rendered on or after January

September 1, 2014

Orwell Natural Gas Company Orwell, Ohio Section 5 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). <u>Uncollectible Accounts Rider.</u> In addition to and independent of the adjustments provided for in Subsections A and B above, a charge of \$0.00774 per Mcf 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) <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 on August 4, 2014	under Authority of the Public	Utilities Commission of	Ohio in Case No. 14-0312-GA-UEX
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ISSUED: August ____, 2014

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

Issued By Orwell Natural Gas Company Gregory Osborne, President