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September 11, 2014

VIA COURIER DELIVERY

Ms. Betty McCauley
Chief of Docketing
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

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PUCO

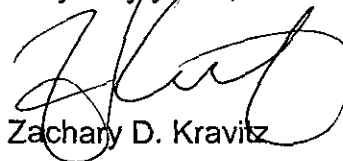
Re: In the Matter of the Uncollectible Expense Rider of Northeast Ohio Natural Gas Corporation and Related Matters

Dear Ms. McCauley:

In accordance with the Commission's Finding and Order issued on September 10, 2014, please find enclosed two (2) final copies of Northeast Ohio Natural Gas Corporation's approved tariff sheet: Third Revised Sheet No. 57. Please file one copy in the tariff docket (89-8012-GA-TRF) and one copy in this docket (14-309-GA-UEx).

If you have any questions, please feel free to contact me.

Very truly yours,


Zachary D. Kravitz

ZDK/kk
Enclosure

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
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P.U.C.O. No. 1

NORTHEAST OHIO NATURAL GAS CORP.

Third Revised Sheet No. 57

RULES REGULATIONS AND RATES GOVERNING THE DISTRIBUTION AND
TRANSPORTATION OF GAS

71. MCF TAX RIDER. Applicable to all distribution and transportation services to provide for recovery of Northeast Ohio Natural Gas Corp.'s excise tax liability. In addition to all other rates, each Mcf delivered is subject to the following excise tax:

First 100 Mcf per month	\$.1593 per Mcf
Next 1,900 Mcf per month	\$.0877 per Mcf
Over 2,000 Mcf per month	\$0.411 Per Mcf
Flex Customers	\$0200 per Mcf

All bills rendered to a Flex Customer as defined by O.R.C. 5727.80(N) shall be assessed using the Flex Customer rate above (\$.02 per Mcf) with a corresponding reduction to flexed base rate billed to that customer.

72. Uncollectible Expense Rider. Applicable to all customers served under rate schedules SGS, GS, and LGS. An additional charge of \$0.0164 per Mcf shall be applied to all volumes for services rendered under applicable rate schedules 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.

73. Interim, Emergency and Temporary PIP Plan Tariff Schedule Rider. Applicable to all distribution and transportation services and in addition to all other rates and charges, the Interim Emergency and Temporary PIP Plan Rate base rate rider for gas service established in accordance with an Entry in Case No. 13-2351-GA-PIP is \$0.0511 per Mcf delivered.

Filed pursuant to PUCO Application dated June 27, 2014 in Case No. 14-0312-GA-UEx

ISSUED: September 11, 2014

EFFECTIVE: For bills rendered on or after
October 1, 2014

Issued by
Northeast Ohio Natural Gas Corp.
Martin K. Whelan, President

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