

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Glenwood Energy of Oxford, Inc.)	Case No. 15-680-GA-ATA
to Modify its Tariff)	

APPLICATION

Pursuant to Section 4909.18, Revised Code, Glenwood Energy of Oxford, Inc.
("Glenwood" or "the Applicant") respectfully requests that the Commission approve its
Application to Modify its Tariffs on file with the Commission. The Applicant states as follows:

1. Glenwood is a public utility/natural gas company pursuant to Section 4905.02 and 4905.03(E), Revised Code.
2. While this Commission has general jurisdiction over Glenwood, the City of Oxford has passed Ordinance No. 3298 which establishes certain rates and charges (other than Gas Cost Recovery (GCR) rates) for Glenwood in rendering service to approximately 4,400 customers in the Oxford, Ohio vicinity. The Applicant has accepted the terms of that three year Ordinance.
3. Glenwood notified its customers of Ordinance No. 3298 which increases non-

GCR rates and fees for certain services over the rates previously established by Ordinance. The
rates established by Ordinance No. 3298 went into effect for all bills rendered on and after
March 1, 2015.
4. Glenwood has a tariff currently on file with this Commission.
5. Glenwood seeks to make certain modifications to its tariff among terms and conditions and also to insert language so that the reader will understand that the tariffed rates

have been superseded by the City of Oxford Ordinance No. 3298, which will govern the rates for natural gas service.

6. Attached as Exhibit A are the current tariffs of Glenwood Energy of Oxford, Inc. on file with the Commission.

7. Exhibit B contains proposed changes to the tariff by Glenwood.

8. Proposed First Revised Sheet 4 contains new language in Section 2 “Availability”. This language indicates that Glenwood will provide natural gas service to the City of Oxford and vicinity and also to the Village of College Corner and vicinity to the extent it has gas supply and gas distribution facilities available. The language also indicates that the rates applicable to customers domiciled in the City of Oxford and vicinity or in the Village of College Corner and vicinity will be governed by the applicable rates established by the regulatory authority having authority over the rates established for the City of Oxford.¹ In this instance, the City of Oxford has exercised rate jurisdiction by passing Ordinance No. 3298.

9. The next proposed change appears on Original Sheet 7, Section 13 “Customer’s Responsibility.” In this proposed change, Glenwood is proposing that it take over responsibility from the customer for the inlet side of the meter all the way over the customer’s service line and the connection with the company’s main. Previously, the customer had responsibility for the customer service line. This proposed change is in keeping with recent Ohio regulatory changes in policy where the public utility, not the customer, has responsibility over the customer service line² and meter all the way to the inlet side of the meter.

¹ This concept where Ordinance rates of a city are also made applicable to a neighboring jurisdiction is known as a “Philo tariff”.

² See Util. Serv. Partners v. Pub. Util. Comm., 124 Ohio St. 2d 284, 2009-Ohio-6764 affirming the April 9, 2008 Opinion and Order in In Re Columbia Gas of Ohio, Case No. 07-478-GA-UNC. See also the Duke Energy Ohio Tariff, P.U.C.O. No. 18, Sheet 21.7.

10. The next proposed change appears on Sheet 13, Section 34, 34(a) and 34(b). This proposed change is also in keeping with the same recent Ohio regulatory change in policy.

In Section 34, the general term “Service Line” is defined to designate the complete line or connection between the Company’s main and the customer’s location up to and including the meter connection at the customer’s location. Company’s “line” has been changed to Company’s “main”.

In Section 34(a), the service line connection is to be made by the Company and not the customer.

Section 34(b) has been renamed “Customer Service Line, Responsibility, Right-of-Way and Installation”. This section has been completely rewritten. It provides that the Company will assume responsibility for the initial installation of the curb-to-meter customer service line. The initial installation is to be paid for by the customer to the Company at the Company’s cost. The customer will assume responsibility for activities by the customer and the customer’s agents which cause damage to the Company’s equipment, the curb-to-meter customer service line or the riser and for appliances and apparatus used in conjunction with the customer’s piping. However, the Company assumes responsibility for the repair, replacement and maintenance of the curb-to-meter customer service line, including the riser.

The customer is to furnish, without reimbursement, all necessary rights-of-way upon or across property owned or controlled by the customer for the Company’s facilities. The customer is to make or procure conveyances to the Company of all necessary rights-of-way upon or across property owned or controlled by the customer necessary for the Company’s mains or extensions.

The customer is to be charged for the cost of initial installation and equipment including tap, risers, meters and service regulators on its side of the point of delivery (outlet of the meter).

The Company is to maintain the same equipment without invoicing the customer directly. Only the Company's agents are authorized to connect the Company's customer service line to the customer's service.

11. The next proposed change appears on First Revised Sheet 16, Section 50. This proposed change inserts new language to indicate that the gas distribution rates and charges set forth in the tariff have been superseded by the rates and charges established by the City of Oxford's most recent Ordinance which is also attached to the tariff. The language goes on to indicate that those rates and charges established by the City of Oxford's most recent Ordinance also apply to the Village of College Corner and vicinity.

12. The next proposed change is to Attachment A of the tariff. Glenwood simply proposes that the most current version of Chapter 4901:1-14 be attached to the tariff. See Attachment A to the tariff.

13. Glenwood also proposes to update its one page Appendix in the tariff containing Written Summary Information which reflects contact information for customers.

14. Glenwood also proposes replacing the GCR filing that is contained in its current tariff and to update it with the most recent GCR filing made earlier this year in Case No. 15-210-GA-GCR.

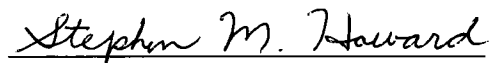
15. Finally, attached to the tariff is Ordinance No. 3298 which will be in effect at least until February 28, 2018.

16. Exhibit C to this Application contains a clean version of the proposed tariffs which reflect all of the changes described above.

17. Glenwood submits that the proposed changes are not for an increase in rates by this Commission, are just and reasonable, and should be approved without the necessity of holding a hearing.

WHEREFORE, Glenwood Energy of Oxford, Inc. respectfully requests that the Commission approve its Application and direct it to file a copy of the proposed tariffs contained in Exhibit C and to file such tariffs in final form in Case No. 89-8018-GA-TRF.

Respectfully submitted,



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Exhibit A
Current Tariff

**P.U.C.O. NO. 1 OF
GLENWOOD ENERGY OF OXFORD, INC.
RULES AND REGULATIONS
GOVERNING THE DISTRIBUTION,
SALE, AND TRANSPORTATION OF NATURAL GAS**

CANCELS

**P.U.C.O. NO. 2 OF
OXFORD NATURAL GAS COMPANY**

Issued: September 18, 2007

Effective: October 10, 2007

Filed in accordance with the October 10, 2007 Finding and Order of the Commission in Case
No. 07-1026-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

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SECTION I – SERVICE

1. Definitions. As used throughout these Rules and Regulations, the terms set for the below are defined as follows:

“Company” means Glenwood Energy of Oxford, Inc., its successors and assigns.

“Gas”, “Gas Cost”, and “Cost of Gas” have the same meanings as defined in Chapter 4901:1-14 of the OAC.

“GCR” means “gas cost recovery rate” as defined in Chapter 4901:1-14 of the OAC.

“Mcf” means 1,000 cubic feet.

“OAC” means the Ohio Administrative Code.

“ORC” means the Ohio Revised Code.

“PIPP” means the “percent of income payment plan”.

“PUCO” or “Commission” means The Public Utilities Commission of Ohio.

“Self-Help Arrangement” has the same meaning as defined in Chapter 4901:1-14, OAC.

“Supplier(s)” means any pipeline, transmission company, broker, or producer supplying gas.

2. Availability. Available to the extent of Company’s gas supply and Company’s gas distribution facilities in all territory where Company’s distribution facilities are located, to customers who contract for gas service under the terms and conditions stated herein, and subject to the Rules and Regulations filed by the Company from time to time with the Commission , and any subsequent revision thereof, and to the lawful orders of regulatory authorities having jurisdiction.

3. Application for Service. All applications for service shall be made through the local office of the Company or its authorized agents.

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4. Initiation and Installation of Service. Where no installation of gas pipelines is required, the Company will initiate service within five business days after the Company has been notified that the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met or by the requested installation date when a customer requests an installation date more than five business days after the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met.

Where a new service installation requiring installation of the service line including the setting of the meter is required but does not involve a main line extension installation, the Company will initiate service either within twenty business days after the Company has been notified that the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met or by the requested installation date if such a requested installation date is more than twenty business days after the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met.

Where a residential and small commercial customer requests new service that requires the installation of a main line extension, the Company shall determine if the main line should be extended. If it determines to extend the main line, it shall contact the customer within thirty days with an estimate of the cost of the main line extension and the amount, if any, of a deposit and an estimated date to complete the main line extension.

Prior to initial operation or reestablishing residential or non-residential gas service (including after an outage), the Company shall conduct pressure testing or dial testing on the gas piping downstream of the meter to determine that no leaks exist. The pressure testing shall be accomplished consistent with the requirements of Rule 4901:1-13-05(A)(3), OAC.

If the Company cannot complete the requested service installation on time, it shall promptly notify the customer of the delay, the reasons for the delay, the steps being taken to complete the work, and the probable completion date. If a reschedule completion date cannot be met, the customer shall be promptly notified and if the completion date is delayed by more than five business days, written notification shall be given to the customer providing the reasons for the delay, the steps being taken to complete the work and the new rescheduled completion date.

5. Scheduled Appointments With Customers. The Company shall provide customers with an expected Company arrival time window of four hours or less for all appointments requiring the customer to be present. When the Company will not be able to meet a scheduled appointment, it shall

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reasonably attempt to notify the customer in advance of the failure to meet the appointment and arrange a new appointment date and time.

6. Turning Gas On. The customer, after making proper application for service, shall notify the Company when he desires service to be established. In no case shall he or his agent or employee turn on the gas at the curb or meter cock.

7. Service not Transferable. No person may commence the use of gas until after making application therefore. Any successor in interest to a customer, including without limitation, heirs, executors, administrators, assignees, trustees, guardians, receivers, and conservators, shall be deemed to be a person who must make application for service, provided that successors in interest whose rights arise from death or incompetence of the customer shall have thirty days in which to make application.

8. Continuity of Service. The Company shall make reasonable provision to supply gas in sufficient quantity and at adequate or uniform pressure, but does not guarantee constant supply or adequate pressure. The Company shall not be liable in damages for failure to supply gas or for interruptions in service, and shall be relieved of its obligations to serve and may discontinue or modify service, if such failure or interruption is due to acts of God, or the public enemy, military action, wars, insurrections, riots, civil disturbances, vandalism, strikes, fires, floods, washouts, explosions, acts or orders of any civil, judicial or military authorities, failure of gas supply or gas facilities, and without limitation by the foregoing, accidents, contingencies or other causes beyond the control of the Company.

Without incurring any liability therefore, the Company may also suspend service after reasonable notice, for such period as may be reasonably necessary to make repairs to or changes in its plant, transmission or distribution systems or other property.

9. Character of Service. The Company's supply of natural gas is received principally from other gas suppliers. The heating value and specific gravity of gases received may vary between delivery points from day to day. These variations are beyond the control of the Company, which can only dispatch the gases received.

10. Service Not to be Disturbed. No customer shall attach or use any appliance which may result in the injection of air, water, or other foreign matter into the Company's lines; and, without prior approval from the Company, no customer shall attach or use any appliance which will increase or

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decrease the pressure in the Company's lines intermittently to such extent as to interfere with continuous service to other customers.

11. No Customer Shall Sell to Another. The customer shall not supply or sell gas for use in any location or by any person other than that specified in the application for service.

12. Access to Premises. The Company and its authorized employees shall have access at all reasonable times to its facilities and at all of the premises in which gas supplied by the Company is used or is to be used. The Company's employees and agents seeking access to the customer's or landlord's premises shall, upon request, identify himself/herself, provide company photo and state the reasons for visit.

13. Customer's Responsibility. The customer assumes all responsibility for property owned by the customer on customer's side of the point of delivery, which will be the outlet side of the service line connection at the Company's line, for the service supplied or taken, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of delivery.

14. Right-of-Way and Line. The customer, without reimbursement, will make or procure conveyance to Company of right-of-way and installed lines satisfactory to it across property between Company's lines and the customer's property at the location where service is to be furnished, including property owned or controlled by the customer for Company's distribution mains, extensions thereof, or appurtenances necessary for or incidental to the supplying of service to the customer.

15. Charges and Payment for Temporary Service. In addition to regular payments for gas used, the customer shall pay the cost for all material, labor, and other necessary expense incurred by the Company in supplying gas service to the customer at his request for any temporary purpose or use.

16. Customer Indebted to Company. Subject to the requirements of Chapter 4901:1-17, OAC, service will not be supplied to any premises if at the time of application for service the applicant is indebted to Company for any service previously supplied at the same or other premises, until payment of such indebtedness or other arrangement satisfactory to the Company shall have been made.

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17. Customer Shall Satisfactorily Secure Account. Subject to the requirements of Section 4933.17, ORC, and Chapter 4901:1-17, OAC, the Company may require a customer satisfactorily to secure a new account unless other arrangements are made. A deposit of one-twelfth of the estimated charges for the ensuing twelve months plus 30% of the monthly estimated charge shall be requested at commencement of service.

With respect to small commercial customers, the Company shall establish equitable and non-discriminatory written procedures to determine creditworthiness. Upon request, the Company shall provide small commercial customers with their credit history with the Company, a copy of Rule 4901:1-13-08, OAC, the Commission's website, and local, toll-free and TDD/TTY numbers of the Commission's consumer hotline.

The Company may require a cash deposit of a small commercial customer. If so, it shall give the reason for its decision, options available to establish credit, and may allow the customer to contest the Company's decision and show creditworthiness, raise concerns with the Commission and its staff, and shall provide the customer with the Commission's website and local toll-free and TDD/TTY number of the Commission's call center.

Upon acceptance of the deposit, the Company shall furnish a receipt showing the name of the customer, the address of the premises, the billing address, a statement as to the interest rate to be paid, the length of time the deposit will be held in order to qualify for interest, and the conditions for refunding the deposits.

18. Right to Shut Off Gas. After reasonable notice, the Company shall have the right to discontinue service and the right to disconnect and remove from the premises of any consumer the meter and any other property belonging to the Company for any of the following reasons or purposes:

- (1) Refusing access.
- (2) Non-payment of bills for gas or transportation, when due.
- (3) Failure to furnish or maintain required security;
- (4) Non-use of gas or transportation service;
- (5) Theft of service, tampering of property, or fraudulent representation or practice;
- (6) Whenever deemed necessary by the Company for safety reasons;
- (7) Violation of any of these Rules and Regulations, any Service Agreement, or the General Terms and Conditions applicable to any such agreement;
- (8) Customer request;

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- (9) Customer vacates premises;
 - (10) When a safety hazard or emergency may threaten the health and safety of others or other property;
 - (11) When the use of gas adversely affects the service of others;
 - (12) Violation of law;
 - (13) Failure to comply with a contract or tariff;

For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC. For small commercial customers, such right shall be subject to the requirements of Rule 4901:1-13-08(C), OAC.

Before disconnecting small commercial customers, the Company shall give the small commercial customer written notice, not less than 5 business days after the postmark date, before services is disconnected in accordance with the provisions of Rule 4901:1-13-08(D), OAC.

The Company shall follow the provisions of Rule 4901:1-13-09, OAC in the event of disconnection of service for tampering or unauthorized reconnection or for disconnection of service for fraudulent practice.

19. Change of Address of Customer. When the customer changes address, the customer shall give oral notice, followed within three (3) days by written notice, thereof to Company prior to the date of change. The customer is responsible for all service supplied to the vacated premises until such notice has been received and Company has had a reasonable time, but not less than three (3) days to discontinue service.

20. Information Relative to Service. Information relative to the service that will be supplied at a given location should be obtained from the Company. Information given orally or over the telephone shall be subject to confirmation by these Rules and Regulations and the written communications of the company.

21. Reconnection of Service. The Company will follow the provisions of Chapter 4901:1-18 for reconnection of service for residential customers. Unless a small commercial customer requests or agrees otherwise, the Company shall reconnect service by the close of the following regular working day after it receives full amount in arrears for which service was disconnected and receives any deposit required and any tariffed charges, and agrees with the customer on a deferred payment plan and already received a payment (if required under the plan) as well as any required deposit or tariff charges,

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or the customer establishes that the conditions that warranted disconnection of service have been eliminated. Before a small commercial customer is reconnected, the Company may not require such customer to pay any amount owed but not yet past due or require such customer to pay any amount owed or overdue on other small commercial accounts where the customer has multiple small commercial accounts.

22. Complaints and Complaint Handling Procedures. The Company will make a good faith effort to settle unresolved disputes. It will provide a status report within three business days of receipt to the consumer and to the Commission Staff. If the investigation is not completed within ten days, the Company shall provide status reports to update the customer/consumer or update the customer/consumer and Commission Staff when investigating a complaint at five business day intervals. The Company shall inform the customer/consumer and Commission Staff of the results of the investigation either orally or in writing no later than five business days after the completion of the investigation. If requested, the final report may be reduced to writing. If the customer/consumer disputes the Company's report, the Company shall inform the consumer/customer that the Commission Staff is available to mediate complaints and the Company will provide contact information.

23. Records and Accounts. The Company shall maintain and retain records consistent with Rules 4901:1-13-03 and Appendix A to Rule 4901:1-9-06, OAC. The company shall keep its books and accounts and records in accordance with the Uniform System of Accounts as required by the Public Utilities Commission of Ohio pursuant to Rule 4901:1-13-13, OAC.

SECTION II – METERING AND BILLING

24. Quantity of Gas Delivered by Meter. Gas will be measured by a volumetric or thermal meter installed by the Company, which shall be and remain the property of the Company. Subject to certain exceptions, enumerated below, consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered. Any mistake in reading the registration, however, shall not affect the liability for gas consumed as determined by a corrected reading of the registration. A correction billing based upon discovery of a prior error shall be honored by the customer.

25. Unit of Measurement. The unit of measurement shall be either that quantity of gas which will occupy one (1) cubic foot at a pressure base of fourteen and seventy-three hundredths (14.73) pounds per square inch absolute (thirty [30] inches of mercury), a temperature base of sixty (60) degrees Fahrenheit, (five hundred twenty [520] degrees absolute), and without adjustment for water vapor

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content. To determine the volume of gas delivered, factors such as those required for pressure, temperature, and specific gravity and deviation from Boyle's law, shall be applied; or one million British thermal units of heat as determined by an accurate device.

26. Non-metered Service. Without prejudice to its providing metered service, where warranted, the Company may provide gas light service on a non-metered basis, using for billing purposes the approximate average consumption of such appliance at the Company's current applicable rate.

27. Estimated Bill. When the meter is not read, the Company may estimate the quantity of gas consumed and render a bill for such quantity. All estimated bills shall at some time be followed by a billing based upon a meter reading. The Company shall obtain actual readings of its customer meters at least once every twelve months as well as at the initiation of service and the termination of service. If the Company fails to read a residential or small commercial customer's meter for any reason for any twelve month period and the Company has underestimated the customer's usage, the Company may only bill the customer for the difference between the estimated usage and actual usage under the terms of Section 4933.28, Revised Code, based upon the appropriate rates in effect at the time the natural gas was used. If the Company fails to read a residential or small commercial customer's meter for any twelve month period and the Company has overestimated the customer's usage, the Company shall credit such customer for the overestimated usage at the appropriate rate in effect at the time the natural gas was used.

A customer may request an actual meter read, without charge, if the customer's usage has been estimated for more than two of the immediately preceding billing cycles consecutively or if the customer has reasonable grounds to believe that the meter is malfunctioning. The customer also has the ability to obtain a meter read prior to transferring service to a new retail natural gas supplier or governmental aggregator.

If the Company has read the meter within the immediately preceding 70 days it shall inform the customer, when the customer contacts the Company to initiate or terminate service, of the customer's right to have an actual meter read at no charge to the customer. In a landlord/tenant relationship where neither the Company nor the customer/tenant has access to the meter, the Company shall give notice by mail to both the landlord, when the address is available, and the tenant summarizing its inability to obtain access to the meter.

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28. Correct Meter. A meter registering between 3% fast and 3% slow shall be deemed for all purposes to be registering correctly. A meter registering incorrectly shall be repaired or replaced by the Company at its expense.

29. Incorrect Meter Readings. During any period that incorrect registration can be established, the meter readings and bills based thereon shall be adjusted by the Company on the basis of all available information concerning the use of gas by the customer. If, as a result of such adjustment, overpayments or underpayments are shown to have occurred, the Company shall reimburse the customer in the amount of such overpayment; and, subject to the requirements of Section 4933.28, ORC, the customer shall pay the Company the amount of such underpayments. The Company shall continue to supply gas to the customer, and the customer shall continue to pay the amounts billed pending the adjustment.

30. Meter Test. Metering accuracy shall be the responsibility of the Company. The Company shall test the meter at the request of the customer using the method prescribed by the Commission. The meter will be removed from the customer's premise and tested by an outside vendor. If the meter is found to be operating within accepted tolerances (plus or minus 3%), the customer shall pay the meter test fee charged by the Company. The date of re-inspection shall be stamped on the meter. If the meter was not operating within accepted tolerances, there shall be no charge for the test or removal. This charge shall not be assessed for the first such test performed in any 36-month period. This section does not apply in the event there has been either tampering or an unauthorized reconnection of the meter or related equipment during the subject period of time.

31. Billing Periods. Bills ordinarily are rendered regularly at monthly intervals. Non-receipt of bills by the customer does not release or diminish the obligation of the customer with respect to payment thereof. Bills are due 25 days from the date of the postmark. Bills shall contain the information required by Rule 4901:1-13-11, OAC.

Meters are ordinarily read at monthly intervals.

32. Payment of Bills. Bills may be paid by the customer at any office of the Company during its regular office hours, to any one of the Company's authorized collecting agents during the regular office hours of such agent, or by first-class mail addressed to the Company address shown on the bill. Any remittance received by the Company by first-class mail bearing U.S. Postal Office

Issued: September 18, 2007

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Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

cancellation date corresponding with or previous to the last date of the net payment period will be accepted by the Company as within the net payment period. Upon request, the Company will provide an updated list of ways to pay bills.

33. Change in Financial Status of Customer. When the customer vacates the premises or becomes bankrupt, when a receiver, trustee, guardian, or conservator is appointed for the assets of the customer, or when the customer makes assignment for the benefit of creditors, the Company shall have the following rights: at the option of the Company, and after reasonable notice, the right to shut off the gas and to remove its property from the customer's premises; and the further right, independent of or concurrent with the right to shut off, to demand immediate payment for all gas theretofore delivered to the customer and not paid for, which amount shall become due and payable immediately upon such demand. For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC.

34. Service Lines. The general term "service line" is commonly used to designate the complete line or connection between the Company's line and the customer's location, up to and including the meter connection at the customer's location. It consists of two distinct parts, (a) the service line connection, and (b) the customer service line.

(a) Service Line Connection

The service line connection consists of the connection of the customer service line at the Company's line. This connection shall be made by the Company or its representative without cost to the customer, and it shall remain the property of the Company. It may include a valve for stopping the flow of any gas into the customer service line.

(b) Customer Service Line

The customer service line consists of the pipe from the service line connection to and including the meter connection. The customer's service line shall be installed at the customer's expense, and any part of it not contained within the customer's property at the location where service is to be furnished shall be conveyed to the Company and remain the property of the Company in accordance with Rule 10. The Company shall have the right to prescribe the specifications, size, location and termination points of the customer's service line. The customer shall remain liable for maintenance of, for imperfections in or for damage, injury or loss resulting, directly or indirectly, from the escape of gas from that part of the customer service line contained within the customer's property.

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GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

35. Pressure Regulators. Where service is provided from low pressure lines, the Company shall furnish the necessary pressure regulator or regulators, which regulator or regulators shall remain the property of the Company.

The customer shall install and maintain, at his expense, substantial housing acceptable to the Company in size and design for the regulator or regulators and the meter in order to protect them from the weather and molestation.

If it becomes necessary to construct, operate, and maintain a heater to maintain satisfactory operation of the regulator or regulators, the gas used in such heater shall be at the expense of the customer and shall be taken from the outlet side of the meter serving the customer.

36. Meter Furnished. The Company will furnish each customer with a meter of such size and type as the Company may determine will adequately serve the property of the Company, and the Company shall have the right to replace it as the Company may deem it necessary.

37. Meter Location. The Company shall determine the location of the meter, which shall ordinarily be outside of any enclosed building and shall be accessible to the Company without the necessity of customer presence or approval.

When changes in building or arrangements therein render the meter inaccessible or exposed to hazards, the Company may require the customer, at the customer's expense, to relocate the meter setting together with any portion of the customer's service line necessary to accomplish such relocation.

38. Only Company Can Connect Meter. The owner or customer shall not permit anyone who is not an authorized agent of the Company to connect or disconnect the Company's meters, regulators or gauges or in any way alter or interfere with the Company's meter, regulators or gauges.

39. Customer Piping. The customer shall install, own and maintain, at the customer's expense, the customer piping from the outlet of the meter to gas burning equipment.

40. Appliances. The customer shall install and maintain all gas burning equipment at the Customer's expense.

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Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

41. Standards for Customer's Property. The customer's service line, customer piping, fittings, valves, connections, equipment venting and all associated equipment shall be installed with materials and workmanship which meet the reasonable requirements of the Company and shall be subject to inspection or test by the Company. The Company shall have no obligation to establish service until after such requirements of the Company with respect to the facilities in place at the time of the test.

The first inspection or test at any premises, including both service lines and customer piping, shall be without charge. In the case of leak, error, patent defect or other unsatisfactory condition resulting in the disapproval of the line or piping by the Company, the necessary correction shall be made at the customer's expense; and then the lines and piping will be inspected and tested again by the Company. Each additional inspection and test, when required after correction, shall be subject to a charge covering the cost thereof.

42. Discontinuance of Supply on Notice of Defect in Customer's Property. If the customer's service line, customer piping, pressure regulators, fittings, valves, connections, equipment, venting and any other associated equipment on a customer's premises are defective or in such condition as to constitute a hazard, the Company, upon notice to it of such defect or condition and reasonable notice to the customer, may discontinue the supply of gas to such customer until such defect or condition has been rectified by the customer in compliance with the reasonable requirements of the Company.

43. No Responsibility for Material or Workmanship. The Company is not responsible for maintenance of, or any imperfect material or defective or faulty workmanship in, the customer's service line, customer piping, pressure regulators, fittings, valves, connections, equipment, venting and any other associated equipment and is not responsible for any loss or damage arising from inadequate or improper maintenance or from imperfect material or defective or faulty workmanship.

44. Inspection of Altered Piping. It shall be the duty of the customer to notify the Company promptly of any additions, changes, alterations, remodeling or reconstruction affecting gas piping on the customer's premises.

SECTION III - GENERAL

45. Subject to PUCO Rules and Regulations. These Rules and Regulations are subject to and include as part thereof all orders, rules and regulations applicable to the Company from time to time issued or established by the Commission under its powers.

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Effective: October 10, 2007

Filed in accordance with the October 10, 2007 Finding and Order of the Commission in Case No. 07-1026-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

46. Amendments. The Company reserves the right to modify, alter or amend the foregoing Rules and Regulations and to make such further and other rule and regulations as experience may suggest as the Company may deem necessary or convenient in the conduct of its business, and as the Commission may approve.

47. Consumer Safeguards. The Company shall maintain a listing including the 24-hour emergency number in each local telephone service provider's directory operating in the Company's service territory. The Company shall not commit any unfair or deceptive acts or practices in connection with the promotion or provision of service. The Company shall only disclose a customer's account number or social security number without the customer's written consent for natural gas company credit evaluation, collections, and/or credit reporting or pursuant to a court order or subpoena. Upon customer request, the Company shall timely provide twelve months of a customer's usage history and twenty-four months of a customer's payment history to the customer.

48. Written Summary Information. The Company shall provide to new customers and to existing customers who request it, a written summary information dealing with who to contact concerning different rights and responsibilities. Pursuant to Rule 4901:1-13-06, OAC, this written summary information is contained in an appendix to this tariff.

SECTION IV – GAS DISTRIBUTION SERVICE

49. Description of Service. Applicable for gas service from existing distribution lines of Company having sufficient capacity therefore, to customers at one location who will guarantee payment of the minimum monthly charge for a term of twelve consecutive months. Company shall have the right to curtail deliveries of gas hereunder whenever and to the extent necessary in its sole judgment for the protection of service to its human needs customers. Company shall not be required to furnish gas service hereunder to any customer or applicant except by written application for gas service by the customer to Company.

50. Gas Distribution Rates and Charges.

Monthly Customer Charge	-	\$6.50 per meter per month charged to each customer regardless of the amount of gas if any, consumer during the month; provided,
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Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

Glenwood Energy of Oxford, Inc.

P.U.C.O. No. 1

however, that the customer charge shall not be imposed in any month in which there is no consumption as a result of a voluntary request by the customer for the shut-off of the meter.

General Service Rate

-

A volumetric base rate of \$2.34 per MCF of gas delivered shall be charged to all general service customers.

Self-Help Arrangements

-

Nothing shall prevent the Company from entering into self-help arrangements with customers to provide for the transportation of gas owned by the customer to the customer's premises. All such special contracts must be filed and approved by the Commission.

51. Gas Cost Recovery ("GCR") Rate. In addition to the rates and charges set forth above and below, the Company shall also be entitled to recover the cost of obtaining gas it sells to its customers through a GCR rate, which shall comply, in all respects, with the rules governing GCR rates set forth in Chapter 4901:1-14, OAC, and with the Commission's Opinion and Order in Case Nos. 06-350-GA-CMR and 06-521-GA-GCR. Chapter 4901:1-14, OAC, is attached to this tariff as Attachment A.

52. GCR Over-Recovery Credit. The general service rate set forth in Paragraph 50 of Section IV shall be offset by a credit of \$0.20 per Mcf to effectuate the refund of certain past GCR over-recoveries in accordance with the Commission's Opinion and Order in Case No. 06-350-GA-CMR and 06-521-GA-GCR. This rider amount will decrease to \$0.00 when the total refund has been completed in accordance with the terms approved in the Commission's Opinion and Order in Case Nos. 06-350-GA-CMR and 06-521-GA-GCR.

53. Mcf Excise Tax Rider. In addition to all other rates and charges, all gas consumed shall be subject to an Mcf tax rider to provide for the recovery of the Company's excise tax liability under
Section 5727.811, ORC.

Issued: May 22, 2009

Effective: September 30, 2009

Filed in accordance with the September 30, 2009 Finding and Order of the Commission in Case No. 09-439-GA-UEX.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

A rate of \$.0411 per Mcf shall be applicable to all volumes delivered, except volumes statutorily exempted from the tax or to flex customers, to recover the tax on natural gas distribution pursuant to Section 5727.811, ORC.

Flex Customers

All bills rendered to a flex customer as defined by Section 5727.80(N), ORC, shall be adjusted to provide for recovery of the Mcf excise tax at the rate of \$.02 per Mcf on all volumes delivered.

54. Gross Receipts Tax Rider. In addition to all other rates and charges, amounts billed by the Company shall be subject to a rider at the Company's effective gross receipts tax rate to provide for the recovery of the Company's gross receipts tax liability under Section 5727.25, ORC.

The Gross Receipts Tax Rider is applicable to all charges billed by the Company, including miscellaneous charges and all applicable rider rates, except that this rider shall not be billed to those customers statutorily exempted from the payment of gross receipts taxes.

All bills rendered shall be adjusted to include the effect of the Ohio excise tax on gross receipts billings at a rate of 4.9032%.

55. PIPP Cost Recovery Rider. In addition to all other rates and charges, the Company shall be entitled to recover, through a rider, the cost associated with the PIPP program. Such rider is to be calculated and adjusted in accordance with the order of the Commission in Case No. 02-2297-GA-PIPP. Customers receiving service shall pay an additional amount per Mcf for the recovery of PIPP costs. The current PIPP charge is \$0.0293 per Mcf.

56. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within 25 days of the date of the invoice, an additional amount of 5% of the unpaid balance will become due and payable as a part of the customer's total obligation. The Company will notify customers of the amount that will be due in the event the customer fails to make timely payment by utilizing a net/gross bill format. The late payment charge shall not be applicable to the unpaid balances of any customer enrolled in PIPP or a payment plan pursuant to Rule 4901:1-18-04, OAC.

57. Returned Check Charge. ~~Where the customer's financial institution returns a~~
customer's check for insufficient funds, the Company shall assess a return check charge of the lesser of

Issued: November 22, 2013

Effective: January 7, 2014

Filed under authority of the Commission in Case No. 13-2254-GA-PIP.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

\$25.00 or the amount actually charged the Company by its bank for dishonored checks. However, this charge will not be assessed if the customer establishes that the cause of the dishonored check was bank error.

58. Field Collection Fee. Where a Company employee is dispatched to a customer's premises to disconnect service for non-payment, the customer may avoid disconnection by paying the full amount owed. However, the Company may assess a \$15.00 field collection charge for accepting such payment. This charge may be assessed either at the time the delinquent amount is collected or on a subsequent bill.

59. Reconnection Charge. Where the Company has actually disconnected service to a customer premises, the Company may assess and collect a reconnection charge of \$40.00 as a condition for reconnecting service to said premises, regardless of the length of time the service was disconnected and regardless whether the disconnection was voluntary or involuntary. If service was disconnected as a result of unauthorized or fraudulent use by the customer, the Company may, in addition to the \$40.00 reconnection charge, also impose a charge to recover any actual expense incurred by the Company as a result of such unauthorized or fraudulent use, including an estimate of the cost of gas improperly used, prior to restoring service to said customer.

60. Service Tap Charge. Applicants applying for a new tap on the Company's system shall be assessed a service tap charge of \$500.00 for single family residences and \$1,000.00 for multi-family and commercial premises, or the actual cost of installing the new tap, whichever is less.

61. Meter Test Fee. The Company shall test the meter at the request of the customer using the method prescribed by the Commission. The meter will be removed from the customer's premise and tested by an outside vendor. If the meter is found to be operating within accepted tolerances (plus or minus the 3%), the customer shall pay the meter test fee of \$62.50 for such a test. The date of re-inspection shall be stamped on the meter. However, this charge will not be assessed if the meter was not operating within plus or minus three percent nor shall it be assessed if it is the first test performed in any 36-month period.

62. Credit Check Processing Charge. The Company may impose a charge of \$10.00 when making a credit check for a customer who applies to have service initiated.

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Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

Glenwood Energy of Oxford, Inc.

Second Revised Sheet 19.1
Cancels
First Revised Sheet 19.1

P.U.C.O. No. 1

62.1 Uncollectible Expense Rider. In addition to the above rates, a charge of \$0.0459 per Mcf will be applied to all gas consumed pursuant to this rate schedule to recover the cost associated with uncollectible accounts of those Customers subject to Uncollectible Expense Riders. The Company will file an application with the Public Utilities Commission of Ohio requesting approval to change this charge if the Company determines that the annual uncollectible expense has increased or decreased by more than ten percent compared to the uncollectible expense experience during the annual period upon which the current charge is based.

Issued: September 5, 2013

Effective: September 30, 2013

Filed in accordance with the September 18, 2013 Finding and Order of the Commission in Case No. 13-310-GA-UEX.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

SECTION V – TRANSPORTATION SERVICE

63. Description of Service. This service consists of delivery of customer-owned or supplied natural gas volumes injected by the customer into the Company's facilities, with no assurance of continued delivery of natural gas from general system supply in the event of interruption of the customer's supply.

64. Rate.

For all MCF transported/month - \$2.39/Mcf

This rate does not reflect any sale of gas from the Company to the customer, but are agreed transportation charges. In the event the rate of applicable taxes already included in the transportation service charge are increased or decreased, or new taxes applicable to the transportation of natural gas are imposed, the customer's rate shall be adjusted upward or downward to reflect such tax increases, tax decreases or new taxes.

The Company, at its sole discretion, may offer the transportation service specified above at rates that are downwardly flexible from the maximum rates above. Such reduced rates will be determined based on competitive services available to the customer and the Company's need to achieve load preservation or the economic recovery of costs of the Company.

65. New Facilities. Where necessary, and after the customer agrees, the Company will construct all additions, replacements or betterments of its facilities in order to accommodate the volumes of gas delivered to and by the Company on the customer's behalf; the Company will bill the customer for the cost thereof; and the customer agrees to pay such costs within 30 days after receipt of the Company's bill, or as the parties may otherwise agree. The Company shall own all or part of the customer's service line contained within the customer's property at the location where service is to be furnished.

66. Banking. The Company will not be required for any period of time to bank any gas that is delivered to the Company for the account of the customer and which is not consumed by the customer. In the event the customer uses in any billing period natural gas in excess of the customer-owned or supplied volumes, the excess volumes shall be billed to the customer at the actual cost to the Company, not to exceed the then applicable rate for gas distribution service as provided in Section IV of these Rules and Regulations.

Issued: September 18, 2007

Effective: October 10, 2007

Filed in accordance with the October 10, 2007 Finding and Order of the Commission in Case No. 07-1026-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

67. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within 25 days of the date of the invoice, an additional amount of 5% of the unpaid balance will become due and payable as a part of the customer's total obligation. The Company will notify customers of the amount that will be due in the event the customer fails to make timely payment by utilizing a net/gross billing format.

68. Additional Terms and Conditions. Transportation service is available to the extent of the Company's gas distribution facilities in all territory where the Company's distribution facilities may be located, to customers who apply for gas service under the terms and conditions stated herein, and subject to the Company's utility service obligations to its distribution customers, to law, to the applicable Rules, Regulations and Rates filed by the Company from time to time with the Commission and any subsequent revision thereof, and to the lawful orders and applicable gas transportation guidelines of regulatory authorities having jurisdiction.

69. Application. The company shall not be required to furnish transportation service hereunder to any customer or applicant except by written application for transportation service between the Company and the customer setting forth the following information:

- (a) The name, address, and telephone number of the customer.
- (b) The nature and extent of any interest which each party to the arrangement holds in any other party to the arrangement, or in any public utility subject to the jurisdiction of the Commission.
- (c) The location of the intended points of delivery to the customer.
- (d) Minimum and maximum volumes and nominating procedures for transportation service.

70. Title to Gas. The customer warrants the title to the gas delivered to the Company and covenants and agrees to indemnify the Company for and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or attributable to the adverse claims of any and all other persons or parties to such gas.

Issued: September 18, 2007

Effective: October 10, 2007

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Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

ORDINANCE NO. 3146

AN ORDINANCE GRANTING GLENWOOD ENERGY OF OXFORD, INC., AN OHIO CORPORATION, ITS SUCCESSORS AND ASSIGNS, A FRANCHISE FOR A PERIOD OF TWENTY-FIVE YEARS TO ENTER UPON THE STREETS, AVENUES, ALLEYS, BRIDGES AND PUBLIC PLACES OF THE CITY OF OXFORD, OHIO AS THE SAME MAY NOW EXIST OR MAY HEREAFTER BE EXPANDED, AND THEREIN TO LAY, RELAY, EXTEND, MAINTAIN AND OPERATE A SYSTEM OF PIPES, VALVES AND OTHER EQUIPMENT AND APPURTENANCES FOR THE DISTRIBUTION OF GAS; AND TO DISTRIBUTE AND SELL GAS TO THE CITY AND TO THE PUBLIC FOR HEAT, FUEL OR ANY OTHER PURPOSE; AND TO GENERATE AND MAINTAIN A GAS PLANT, STORAGE FACILITIES AND VAPORIZING OR CONTROL STATIONS FOR GAS; AND MAKING RULES AND REGULATIONS GOVERNING THE MAINTENANCE AND OPERATION OF THE SYSTEM AND PROVIDING PENALTIES FOR THEIR VIOLATION.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: The following definitions shall apply in the interpretation and enforcement of this ordinance unless the context clearly shows that a different meaning is intended:

"City" shall mean the City of Oxford, Ohio, as it now exists or may from time to time be expanded by annexation or otherwise.

"Company" shall mean Glenwood Energy of Oxford, Inc., its successors and assigns.

"Plant" shall mean all of the pipes, mains, conduits, valves, curb boxes, manholes, and all other proper and necessary appliances, devices, construction and facilities, whether located upon private property or in private ways or in public ways for transmitting, distributing and supplying gas to the City and its inhabitants.

"Public Ways" shall mean public streets, alleys, lanes, boulevards, and places open to the public for pedestrian or vehicular traffic, as the same may now exist or may from time to time be expanded.

"Gas" shall mean any vaporized fuel transported or supplied to consumers by a gas or natural gas company, including, but not limited to natural gas, synthetic gas, liquefied natural gas, propane, or any combination thereof.

SECTION 2: A franchise with the rights and privileges herein provided is hereby granted to the company, its successors and assigns, for a period of twenty-five years from and after the date provided in Section 8 hereof and entitles the company to enter upon the streets, avenues, alleys, bridges, public ways, land and places within the corporate limits of the City, as the same may now exist or may hereafter be expanded, and to lay, relay, extend, maintain, and operate a system of pipes, valves and other equipment and appurtenances and to distribute and sell therefrom, gas to the City and its inhabitants for heat, power or any other purpose, and to operate and maintain within the City, a works or Plant for the storage, conversion and control of gas. This grant is not to be construed as affecting the City's rate making powers. The Company agrees that it shall assess no charges of any nature for services to customers within the City without the express authorization of the Council of the City of Oxford or the Public Utilities Commission of Ohio.

SECTION 3: The Company, at its expense, shall perform all refilling, puddling or tamping, paving and repaving or any similar repair work made necessary as a result of construction, installation, operation, abandonment or repair of its Plant in public ways. Such work shall be performed under the direction and to the satisfaction of the City. If any such work performed by the Company proves to be unsatisfactory to the City, in its sole discretion, it shall give notice to the Company and require repair thereof by the Company.

In the construction, installation, maintenance, operation, abandonment or repair of any if its Plant, the Company shall exercise reasonable care and shall comply with all the regulations now existing or which may hereafter be enacted by the City relating thereto, and shall be liable for any damage that may arise by reason of its failure to use reasonable care and/or to comply with such regulations. The Company shall hold the City free and harmless from any and all claims or damages caused by, arising out of, or incident to such failure or negligence.

All work performed hereunder in and upon public ways shall be done in accordance with City regulations and requirements of the State of Ohio, and before excavations may be made for any new lines, pipes or structures of any nature in any public way, the Company shall submit to the City Engineer a plan of the lines, pipes or structures proposed, showing where the line, pipe or structure is to be laid, the size of the line, pipe or structure, and the depth at which the same are to be laid, the locations and dimensions of stops, branches, manholes and all other structures or appliances located in the public ways or places pertinent to or necessary for the proper maintenance and use of the lines,

pipes or structures, together with plans and other information as the City may require. Except as to the kind, sizes and dimensions of pipes, lines and stops, the plans shall be subject to approval of the City, and except in cases of emergency, no openings in public ways or public places may be made until after approval is given by the City, and a written authorization is obtained by the Company from the City Engineer.

All new lines, pipes or other structures of any kind or nature within the public right-of-way shall be laid and constructed at such locations and at reasonable depths as the City Engineer shall prescribe. This provision shall not apply to emergency repairs, but any emergency repair shall be reported to the City Engineer within seven days after the repair is made.

The Company shall, from time to time, make extensions to its gas distribution system to serve any applicant for service not on its system; provided however, that such an extension shall not be required of the Company if it exceeds 250 feet per customer, and provided further that an extension shall not be required of the Company unless and until each applicant for service requiring an extension shall sign a contract agreeing to provide piping and utilization equipment in the applicants residence or place of business.

SECTION 4: The Company agrees to obtain and have in full force and effect a liability insurance policy in the amount of five million dollars (\$5,000,000), provided that such a policy is readily obtainable at a reasonable price to the Ohio gas distribution industry. If such a policy is not readily obtainable at a reasonable price to the Ohio gas distribution industry, Company agrees to use its best efforts to obtain a policy representative of those readily obtainable by similarly situated gas companies at the time in question. The policy shall be a function of the Company's size and the relative cost of insurance, and shall be selected by Company's management utilizing its sole discretion. The policy shall be purchased by the Company from an insurance company authorized to do business in the State of Ohio and shall provide for the indemnification of the City against claims of negligence or injury to person, and/or property damage resulting from the negligent operation or maintenance of the Plant by the Company, its agents, or its employees. The Company agrees that, at the option of the City, the Company will defend in the name of the City, any action at law or suit in equity so arising. The City agrees to promptly furnish the Company with notice of all claims, suits, or other legal processes it receives which may affect the Company's interests.

SECTION 5: The Company shall supply meters (other than emergency standby meters) of standard type and manufacture and shall set them in position ready for gas service by the Company. The Company shall test each meter before setting it on the customer's line, and only those meters which are found accurate and in good working order may be installed. The Company shall retest meters in conformity with and upon the conditions set forth in Section 4933.09 of the Ohio Revised Code.

SECTION 6: In a rate-making negotiation, the value of this franchise shall be one dollar (\$1.00).

SECTION 7: Nothing in this ordinance shall be construed as granting to the Company an exclusive privilege or right.

SECTION 8: This ordinance shall become effective thirty (30) days after its passage or upon its acceptance by the Company, whichever occurs later.



MAYOR

ADOPTED: April 19, 2011

ATTEST:



CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: RICHARD KEEBLER

PREPARED BY: LAW (STAFF)

ORDINANCE NO. 3147

AN ORDINANCE TO REGULATE THE RATES AND CHARGES TO BE CHARGED AND COLLECTED AND THE SERVICES TO BE RENDERED BY GLENWOOD ENERGY OF OXFORD, INC., ITS SUCCESSORS AND ASSIGNS, FOR GAS AND GAS SERVICE FURNISHED TO ALL OF ITS CUSTOMERS WITHIN THE CORPORATE LIMITS OF THE CITY OF OXFORD DURING THE PERIOD ENDING MAY 31, 2014, AND REPEALING AND SUPERSEDING ORDINANCE NO. 2896, WHICH PREVIOUSLY REGULATED THE RATES, CHARGES, AND TERMS AND CONDITIONS OF SERVICE OF THE OXFORD NATURAL GAS COMPANY AND, THEREAFTER, ITS SUCCESSOR GLENWOOD ENERGY OF OXFORD, INC., AS MODIFIED BY THE SEPTEMBER 19, 2007 ORDER OF THE PUBLIC UTILITIES COMMISSION OF OHIO IN ITS CASE NO. 06-350-GA-CMR.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD,
BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: Rates, Charges, Rules, and Regulations. The rates and charges to be charged and collected and the rules and regulations governing services to be rendered by Glenwood Energy of Oxford, Inc., its successors and assigns, for gas and gas service furnished to all of its customers within the limits of the City of Oxford during the period ending May 31, 2014 shall be as set forth in this ordinance, which is hereby adopted pursuant to Article XVIII, Section 4 of the Ohio Constitution and Section 4909.34 of the Ohio Revised Code.

1. Definitions. The following definitions shall apply in the interpretation and enforcement of this ordinance unless the context clearly shows a different meaning is intended.

“City” means City of Oxford, Ohio.

“City Manager” means the city manager of the City of Oxford, Ohio.

“Company” means Glenwood Energy of Oxford, Inc., its successors and assigns.

“Council” means City Council of the City of Oxford, Ohio.

“Gas,” “gas costs,” and “cost of gas” have the same meanings as defined in Chapter 4901:1-14, OAC.

“GCR” means “gas cost recovery rate” as defined in Chapter 4901:1-14, OAC.

“Mcf” means one thousand cubic feet.

“OAC” means the Ohio Administrative Code.

“ORC” means the Ohio Revised Code.

“PIPP” means the “percent of income payment plan” as set forth in Chapter 4901:1-18, OAC.

“PUCO” means the Public Utilities Commission of Ohio.

“Self-Help Arrangement” has the same meaning as defined in Chapter 4901:1-14, OAC.

2. Authorized Gas Distribution Rates and Charges. Effective with bills rendered on or after June 1, 2011 through the bills for the monthly service period ending May 31, 2014, the Company shall charge the following rates and charges for delivering gas to its customers within the City limits:

- a. Monthly Customer Charge. The Company shall charge a fixed monthly customer charge per meter per month to each customer regardless of the amount of gas if, any, consumed during the month; provided, however, that the customer charge shall not be imposed in any month in which there is no consumption as a result of a voluntary request by the customer for the shutoff of the meter.

For bills rendered on or after June 1, 2011 through the bills for the monthly service period ending May 31, 2012, the customer charge shall be \$7.00 per meter per month.

For bills rendered on or after June 1, 2012 through the bills for the monthly service period ending to May 31, 2013, the customer charge shall be \$7.50 per meter per month.

For bills rendered on or after June 1, 2013 through the bills for the monthly service period ending May 31, 2014 the customer charge shall be \$8.00 per meter per month.

- b. General Service Rate. For bills rendered on and after June 1, 2011 through the bills for the monthly service period ending May 31, 2014, a base distribution rate of \$2.81 per Mcf of gas delivered shall be charged to all general service customers.

- c. GCR Over-Recovery Credit. The general service rate set forth in Paragraph 2.b above shall be offset by a credit of \$0.20 per Mcf to effectuate the refund to customers of certain past GCR over-recoveries in accordance with the PUCO’s September 19, 2007 Opinion and Order in its Case Nos. 06-350-GA-CMR and 06-521-GA-GCR. This credit will be eliminated when the total amount to be refunded has been returned to

customers in accordance with the terms and conditions specified in the PUCO's Opinion and Order.

- d. Self-Help Arrangements. Nothing contained in this ordinance shall prevent the Company from entering into self-help arrangements with customers to provide for the transportation of gas owned by the customer to the customer's premises; provided, however, that all such special contracts must be filed with and approved by the PUCO pursuant to Section 4905.31, ORC.
3. Gas Cost Recovery Rate. In addition to the rates and charges for gas distribution service set forth in Paragraph 2 above, the Company shall be entitled to recover the cost of obtaining the gas it sells to its customers through a GCR rate, which shall be subject to the jurisdiction of, and regulated by, the PUCO. As provided in Ordinance No. 2896, and in accordance with the PUCO's September 19, 2007 Opinion and Order in its Case Nos. 06-350-GA-CMR and 06-521-GA-GCR, the Company shall be authorized to include as an expected gas cost eligible for recovery through the GCR rate under Rule 4901:1-14-05, OAC, the amount of the actual, invoiced fixed charges imposed by Duke Energy Ohio in connection with the Company's use of the Duke Energy Ohio's transportation pipeline to transport gas from the Millville Station to the Company's Oxford city gate, up to a maximum of \$200,000 per year. Any such Duke Energy Ohio charges in excess of \$200,000 annually shall not be included by the Company as a cost of gas and shall not be proposed for recovery through the GCR rate. If the arrangement under which the Company transports gas from the Millville Station to the Company's city gate changes during the term of this ordinance, the Company may continue to include the amount of any actual, invoiced fixed charges or, if applicable, capital costs associated with this pipeline as an expected gas cost eligible for recovery through the GCR rate; provided, however that the amount proposed for recovery through the GCR rate shall be limited as necessary to fairly allocate the total charges or costs between the Company's GCR customers and other customers served through the pipeline on a relative throughput basis. The Company shall provide the City Manager with documentation supporting such charges or costs and the allocation methodology prior to including the cost as an expected gas cost in its GCR filings with the PUCO. The Company shall be subject to PUCO financial and management/ performance audits relating to its GCR calculations and its gas procurement practices as provided in Rule 4901:1-14-07, OAC.
4. Mcf Tax Rider. In addition to all other rates and charges set forth in this section, all gas consumed shall be subject to an Mcf tax rider to provide for the recovery of the Company's excise tax liability under Section 5727.811, ORC.
5. Gross Receipts Tax Rider. In addition to all other rates and charges set forth in this section, amounts billed by the Company shall be subject to a rider at the

Company's effective gross receipts tax rate to provide for the recovery of the Company's gross receipts tax liability under Section 5727.25, ORC.

6. Tax Change Adjustments. If, during the term of this ordinance, a governmental authority imposes a new tax, removes an existing tax, or increases or reduces the rate of an existing tax, the effect of which is to increase or reduce the annual tax liability of the Company, the Company shall be entitled to adjust the rates authorized in this section by implementing a new rider or, if applicable, eliminating or adjusting an existing rider, calculated so as to produce the pro forma annual revenues that will reflect the increase or decrease in the Company's annual tax liability. This provision does not apply to changes in the property tax rates or liability. A rider implemented or adjusted pursuant to this provision may be rounded to nearest one-quarter (\$0.0025) cent per Mcf. The Company shall provide written notice to the City Manager of its intent to implement any such new rider or adjust or eliminate an existing rider, and of the proposed effective date of such rate change, said notice to be provided no later than thirty (30) days prior to the proposed effective date of the rate change. The written notice shall include all documentation, information, and calculations relied on by the Company to support the proposed rate change. The City shall, upon notice to the Company, be entitled to inspect any Company books or records as may be necessary to verify the accuracy of the proposed change. No rate change as described herein shall become effective until the City Manager advises the Company that the City finds the proposed rate change to be a tax-related change of the type contemplated by this provision and that the proposed rate has been properly calculated; provided, however, if the City Manager does not so inform the Company within fourteen (14) days of receipt of the written notice, the rate change shall take effect automatically as of the proposed effective date.
7. PIPP Cost-Recovery Rider. In addition to all other rates and charges set forth in this section, the Company shall be entitled to recover the costs associated with the PIPP program through a PIPP cost-recovery rider, which shall be subject to the jurisdiction of, and regulated by, the PUCO.
8. Uncollectible Expense Rider. In addition to all other rates and charges set forth in this section, the Company shall be entitled to recover its uncollectible expense through an uncollectible expense rider, which shall be subject to the jurisdiction of, and regulated by, the PUCO.
9. Miscellaneous Charges. In addition to all other rates and charges set forth in this section, the Company shall be entitled to impose the following charges:
 - a. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within twenty-five (25) days of date of the invoice, an additional amount of one and one-half percent (1.5%) of the unpaid balance will be assessed on the customer's subsequent bill. This charge is not applicable to the unpaid account

balances of a customer enrolled in PIPP or a payment plan pursuant to Rule 4901:1-18-04, OAC.

- b. Returned Check Charge. Where the customer's financial institution returns a customer's check for insufficient funds, the Company shall assess a returned check charge of \$25.00; provided, however, that this charge will not be assessed if the customer establishes that the cause of the dishonored check was bank error.
- c. Credit Check Processing Charge. The Company may impose a charge of \$15.00 for a credit check on an applicant for service..
- d. Field Collection Fee. Where a Company employee is dispatched to a customer's premises to disconnect service for nonpayment, the customer may avoid disconnection by paying the full amount owed; provided, however, that the Company may assess a \$20.00 field collection charge for accepting such payment. This charge may be assessed either at the time the delinquent amount is collected or on a subsequent bill.
- e. Reconnection Charge. Where service to a premises has been disconnected by the Company by shutting off the meter, the Company may charge and collect a reconnection charge of \$50.00 as a condition of restoring service to the premises. The reconnection charge shall apply without regard to the length of time the service was disconnected, whether the disconnection was voluntary or involuntary, or whether the customer requesting reconnection is the same customer as the customer at the time service to the premises was disconnected. Upon a request by a customer for a voluntary disconnection of service to a premises, the Company shall advise the customer that the \$50.00 reconnection charge will apply if service is subsequently restored. If service was disconnected as a result of unauthorized or fraudulent use by the customer, the Company may impose, in addition to the \$50.00 reconnection charge, a charge to recover any actual expense incurred by the Company as a result of such unauthorized or fraudulent use, including an estimate of the cost of gas improperly used, prior to reconnecting service.
- f. New Service Tap Charge. Applicants applying for a new tap on the Company's system shall be assessed a new service tap charge of \$700.00 for single-family residences and \$1,200.00 for multi-family and commercial premises, or the actual cost of the installing the new tap, whichever is less. The Company shall provide documentation to an applicant for a new service tap showing the actual cost of installing the new tap in as a part of, on in conjunction with, the bill on which the charge is assessed.

- g. Meter Test Fee. Upon request by a customer, the Company shall test the accuracy of the meter by removing the meter and engaging a independent outside vendor to perform the test. The Company shall assess a fee of \$75.00 for the meter test; provided, however, that this fee will not be assessed if the meter is not found to be operating within accepted tolerances (plus or minus the 3%), nor shall it be assessed for the first meter test performed in any 36-month period.
- h. Stop Payment Fee – Return of Security Deposit. Upon notification by a customer entitled to the return of all or part of a security deposit held by the Company pursuant to Rules 4901:1-17-04 through 4901:1-17-07, OAC, that the refund check has been lost or has not been received, the Company shall promptly notify its bank to stop payment on the check. If the check was lost by the customer, or was not received by the customer due to the customer's failure to notify the company of a change in the customer's mailing address, the company shall be entitled to assess a fee of \$34.50 for stopping payment on the refund check. The fee shall be deducted from the amount of the security deposit to be returned to the customer though the replacement check. No stop payment fee shall be assessed if the check was not received by the customer due to the Company's error.
9. Rules and Regulations. The Company shall be subject to the PUCO's Minimum Gas Service Standards set forth in Chapter 4901:1-13, OAC. The Company's rules and regulations governing the terms and conditions of service to customers within the corporate limits of the City shall be identical to the rules and regulations set forth in the Company's tariff filed with and approved by the PUCO, and any subsequent PUCO-approved amendments thereto; provided, however, that in the event of any conflict between the Company's PUCO-approved tariff and this ordinance (including, but not limited to, conflicts in the specified rates, charges, and fees), the terms of the ordinance shall apply.
10. Notice of PUCO Filings: The Company shall serve a copy of all filings made with the PUCO upon the City Manager on the date the filing is made, including, without limitation, applications for approval of special contracts, all GCR-related filings, applications to adjust the PIPP cost-recovery rider, applications to adjust the uncollectible expense rider, applications to amend its PUCO tariff, and its annual reports to the PUCO. The Company shall provide a copy of any notice it receives from the PUCO initiating a financial and/or management/performance audit pursuant to Rule 4901:1-14-07, OAC, within three (3) business days after the notice is received.
11. Company Office and Information to be Made Available to Customers. The Company shall, by notice to the City Manager, designate a place or places within the City where customers may pay bills, submit complaints, and inspect copies of documents relating to the service provided by the Company. The place or places

so designated may be changed at any time by written notice to the City Manager. The Company shall maintain copies of this ordinance, its PUCO-approved tariff, and all ORC statutes and OAC rules cited herein. Such documents shall be made available for inspection upon customer request.

12. City Access to Company Financial Information. The Company shall provide a copy of its annual financial statements to the City Manager within seven (7) days of availability. The financial statements shall include, without limitation, a balance sheet and statements of income, retained earnings, and cash flow.
13. Rates and Charges Upon Expiration of Ordinance. In the event that the City has not enacted a new ordinance to replace and supersede this ordinance upon the expiration of its term, the Company shall continue to render service to customers within the corporate limits of the City pursuant to the terms of this ordinance until a new ordinance takes effect as provided by law or until such time as the PUCO establishes rate, charges, rules and regulations pursuant to Section 4909.18, ORC, or Section 4909.39, ORC. If the Company proposes to increase in its rates and charges following the expiration of this ordinance, the Company shall so advise the City Manager in writing, and shall provide documentation supporting any such proposed increase sufficiently in advance of the expiration of this ordinance to permit the City and the Company to attempt to negotiate a mutually acceptable ordinance prior to the Company filing a 4909.18, ORC, rate increase application with the PUCO.
14. Customer Notice. The Company shall provide written notice to its customers, by bill insert or separate mailing, of the increase in rates and charges authorized by this ordinance. The Company shall submit a copy of this notice to the City Manager or the City Manager's designee for review and approval prior to distributing the notice to its customers.

SECTION 2. Repeal of Prior Ordinance. Ordinance No. 2896 adopted on February 7, 2006 is hereby repealed and superseded by this ordinance.

SECTION 3. Company Acceptance of Ordinance. If the Company accepts this ordinance, the Company shall file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage by Council and this ordinance shall constitute a contract between the City and the Company. If the Company does not accept this ordinance, the Company shall file a complaint and appeal from this ordinance with the PUCO pursuant to Section 4909.34, ORC, within (30) days after its passage. If the Company does not file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage and does not file a complaint and appeal from this ordinance with the PUCO within (30) days after its passage by Council, the Company shall be deemed to have accepted this ordinance and shall be bound by its terms as if it had filed a written acceptance.

SECTION 4: Effective Date. This ordinance shall take effect at the earliest time allowed by law.



Mayor

ADOPTED: April 19, 2011

ATTEST:

Mary Ann Eaton
CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY: RICHARD KEEBLER

PREPARED BY: LAW (STAFF)

ORDINANCE NO. 3267

AN ORDINANCE TO AMEND ORDINANCE NO. 3147 REGULATING THE RATES AND CHARGES TO BE CHARGED AND COLLECTED AND THE SERVICES TO BE RENDERED BY GLENWOOD ENERGY OF OXFORD, INC., ITS SUCCESSORS AND ASSIGNS, FOR GAS AND GAS SERVICE FURNISHED TO ALL OF ITS CUSTOMERS WITHIN THE CORPORATE LIMITS OF THE CITY OF OXFORD DURING THE PERIOD ENDING APRIL 30, 2019 BY AUTHORIZING GLENWOOD ENERGY OF OXFORD, INC. TO IMPLEMENT A RIDER TO RECOVER THE COSTS OF MOVING A PIPELINE ASSOCIATED WITH THE U.S. 27 SOUTH IMPROVEMENT PROJECT.

- SECTION I: On April 19, 2011, Council of the City of Oxford adopted Ordinance No. 3147 regulating the rates and charges to be charged and collected by Glenwood Energy of Oxford, Inc. (the "Company") for natural gas service furnished to customers within the City of Oxford ("City") for the period ending May 31, 2014.
- SECTION II: On October 4, 2011, Council for the City of Oxford adopted Ordinance No 3157 amending Ordinance 3147 by adding Paragraph 9.i of Section 1 of said ordinance authorizing the Company to impose a fee for pressure testing required by the Minimum Gas Service Standards of the Public Utilities Commission of Ohio ("PUCO") set forth in Chapter 4901:1-13, Ohio Administrative Code ("OAC") and providing in Section VIII thereof, that said amendment would have no effect on any other provisions of Ordinance No. 3147.
- SECTION III: As a result of the U.S. 27 South Improvement project the Company will be required to move a natural gas pipeline and will incur significant construction and installation costs (the "Project Costs") to comply with this mandate.
- SECTION IV: The Company has proposed that it be authorized to recover the Project Costs, including carrying costs, over a five-year period by implementing a separate rider on the rates established by Ordinance No. 3147, rather than including these costs in the revenue requirement used to determine the General Service Rate to be charged and collected after Ordinance 3147 is superseded or replaced by a new ordinance or as otherwise provided in Section 2, Paragraph 13 of said ordinance.
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- SECTION V: Although the recovery of the Project Costs over five years through a separate rider will result in customers paying more in the near term than if the Project Costs were recovered through the General Service Rate over the life of the facilities, the overall cost to customers will ultimately be lower because the five-year recovery will enable the Company to secure financing on more favorable terms and because the return on the investment will be based solely on the interest rate on the loan rather than on the Company's overall cost of

capital, as would be the case if the property were included in the revenue requirement upon which future General Service Rates are based.

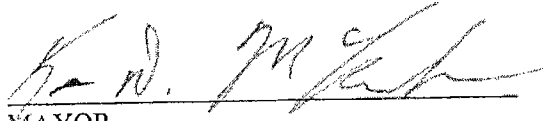
SECTION VI: Section 2 of Ordinance No. 3147 shall be amended by inserting the following provision as Paragraph 8A:

Pipeline Relocation Rider. In addition to all other rates and charges set forth in this section, the Company shall be entitled to implement a Pipeline Relocation Rider of \$0.2406 per Mcf of gas delivered to recover the actual costs, including the actual carrying costs, associated with moving its natural gas pipeline to accommodate the U.S. 27 South improvement project. The Pipeline Relocation Rider shall be effective with bills rendered on or after May 1, 2014 through the bills for the monthly service period ending April 30, 2019 or until the costs are fully recovered, whichever first occurs. This Pipeline Relocation Rider shall be the exclusive mechanism for recovery of the costs associated with moving the natural gas pipeline, and the Company shall not be entitled to include said costs in the revenue requirement used to determine rates and charges in any subsequent City rate ordinance or in any proceeding before the PUCO. Commencing in 2014, the reduction in annual pro forma tax expense resulting from the investment associated with moving the pipeline that would otherwise be recognized in determining the General Service Rate revenue requirement shall be quantified by the Company and shall be credited to customers through an adjustment to the Pipeline Relocation Rider rate, such adjustment to be effective with the bills for the monthly service period ending May 31 of the year following the tax year. The Company shall provide documentation to the City Manager showing the calculation of the credit no later than fifteen days prior to the date of the annual adjustment.

SECTION VII: The amendment adopted by this ordinance shall have no effect on any other provision of Ordinance No. 3147, as amended by Ordinance No. 3157, all of which shall remain in force and effect.

SECTION VIII: If the Company accepts this ordinance, the Company shall file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage by Council and this ordinance shall constitute a contract between the City and the Company. ~~If the Company does not accept this ordinance, the Company shall file a complaint and appeal from this ordinance with the PUCO pursuant to Section 4909.34, ORC, within (30) days after its passage. If the Company does not file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage and does not file a complaint and appeal from this ordinance with the PUCO within (30) days after its passage by Council, the Company shall be deemed to have accepted this ordinance and shall be bound by its terms as if it had filed a written acceptance.~~

SECTION IX: This ordinance shall take effect at the earliest time allowed by law.


MAYOR

ADOPTED: March 18, 2014

ATTEST:

CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY : KEVIN MCKEEHAN

PREPARED BY: LAW (STAFF)

ATTACHMENT A

Chapter 4901:1-14 Uniform Purchased Gas Adjustment

4901:1-14-01	Definitions
4901:1-14-02	Purpose and scope
4901:1-14-03	Applicability
4901:1-14-04	Reports
4901:1-14-05	Gas cost recovery rate
4901:1-14-06	Customer billing
4901:1-14-07	Audits
4901:1-14-08	Hearings

4901:1-14-01 Definitions

For purposes of this chapter:

- (A) "Ccf" means a unit of gas equal to one hundred cubic feet.
- (B) "Commission" means the public utilities commission of Ohio.
- (C) "Commodity rate" means the portion of gas costs billed by a gas or natural gas company's suppliers (expressed in dollars and cents per Mcf, dekatherm or BTU), which relates volumetrically to the cost of the units of gas obtained by the company for sale to its customers. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "commodity rate" means the average of the commodity rates expected to be in effect during the period the new gas cost recovery rate will be in effect.
- (D) "Customer" means each billing account of a gas or natural gas company.
- (E) "Current direct cost of production" means the production and gathering expenses associated with utility production volumes from old wells which are included in accounts 730 through 769 of the "Uniform System of Accounts for Class A and B Gas Utilities," and accounts 710, 711, 713, 714, 715, 716, 717, and 719 of the "Uniform System of Accounts for Class C and D Gas Utilities."
- (F) "Demand and service charges" means the portion of gas costs billed by a gas or natural gas company's suppliers or other service providers (expressed in dollars and cents per Mcf, dekatherm, or BTU), which relates to the cost of demand, capacity, reservation or use, transportation, storage, balancing, gathering and other related services which are costs to the company of obtaining the gas that it sells prior to and including the physical delivery of the gas to the company's own system to the extent such charges are not included in the "commodity rate" as defined in paragraph (C) of this rule. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "demand and service charges" mean the average of the demand charges expected to be in effect during the period the new gas cost recovery rate will be in effect.
- (G) "Expected gas cost (EGC)" means the weighted average cost of primary gas supplies, utility production from old wells, and includable propane expressed in dollars and cents per Mcf and determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.
- (H) "Gas" means any vaporized fuel transported or supplied to consumers by a gas or natural gas company, including, but not limited to, natural gas, synthetic gas, liquefied natural gas, and propane.
- (I) "Gas company" and "natural gas company" have the meanings set forth in section 4905.03 of the Revised Code.
- (J) "Gas costs" or "cost of gas" means the cost to a gas or natural gas company of obtaining the gas which it sells to its customers. The cost of gas shall include demand, capacity, reservation or use, transportation, storage, balancing, gathering, and other related costs to the company for services rendered or supplies provided by others prior to and including the physical delivery of the gas to the company. The cost of gas does not include the cost of utility storage otherwise recovered in base rates.
- (K) "Gas cost recovery rate (GCRR)" means the quarterly update, or other periodic update as approved by the Commission, of the gas cost adjustment determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.
- (L) "Includable gas supplies" means primary gas supplies, includable propane, and utility production volumes.
- (M) "Includable propane" means propane used for peak shaving purposes, and propane used for volumetric purposes at the end of a supply period to avoid monetary penalties.
- (N) "Jurisdictional sales" means total historic, forecast, and/or weather-normalized historic sales, less sales to customers under municipal ordinance rates, except sales under municipal ordinances which have adopted, by reference or otherwise, rates established by the commission.
- (O) "Mcf" means a unit of gas equal to one thousand cubic feet.
- (P) "New well" is either a well where drilling commenced after December 4, 1982, or an old well which is completed to a different pool after December 4, 1982.
- (Q) "Old well" is a well where drilling commenced before December 4, 1982.

(R) "Pool" has the meaning set forth in paragraph (A)(8) of rule 1501:9-1-01 of the Administrative Code.

(S) "Primary gas supplier" means historic, forecasted, and/or weather-normalized historic:

(1) Supplier of natural gas or liquefied natural gas obtained from producers, interstate pipelines, brokers/marketers, or other suppliers;

(2) Supplier of synthetic gas purchased under agreements approved by the commission under section 4905.308 of the Revised Code, and other supplier of synthetic gas, except short-term supplies, purchased under contracts approved by the commission;

(3) Supplier of gas obtained from other gas or natural gas companies;

(4) Supplier of gas, other than utility production volumes from old wells, obtained from Ohio producers;

(5) Supplier of gas made available to a gas or natural gas company under self-help arrangements;

(6) Special purchases of natural gas not included in short-term supplies; and

(7) Utility production volumes from new wells provided that such volumes are priced no higher than the price currently being paid by the utility to independent Ohio producers for gas from like wells.

(T) "Production unit cost" means the current direct cost of production expressed in dollars and cents per Mcf.

(U) "Purchased gas adjustment clause" has the meaning set forth in section 4905.302 of the Revised Code.

(V) "Reconciliation adjustment" means a positive or negative adjustment to future gas cost recovery rates ordered by the commission pursuant to this chapter.

(W) "Supplier refund" means a refund from an interstate pipeline company ordered by the federal energy regulatory commission, or from any other supplier or service provider, including interest where appropriate, where such refund is received as one lump-sum payment or credit.

(X) "Self-help arrangement" means an arrangement between a gas or natural gas company and a customer providing for the transportation of gas owned by the customer from the point of production to the point of consumption.

(Y) "Short-term supplies" means all special purchases of gas, to the extent that those purchases decrease the level of curtailment to any customer or class of customers, except special purchases approved by the commission under section 4905.303 of the Revised Code. For purposes of this chapter, a special purchase decreases curtailment to a class of customers if curtailment of that class is reduced, maintained at the same level, or increased to a lesser degree as a result of the special purchase.

(Z) "Special purchase" has the meaning set forth in section 4905.302 of the Revised Code.

(AA) "Synthetic gas" means gas formed from feedstocks other than natural gas, including but not limited to coal, oil, or naphtha.

(BB) "Total sales" means all historic, forecasted, and/or weather-normalized historic sales of includable gas supplies to retail customers. "Total sales" does not include volumes transported to consumers under self-help arrangements. For purposes of recovery of the balance adjustment, actual adjustment and reconciliation adjustment, "total sales" does not include sales to customers for which the reverse migration rider applies.

(CC) "Unaccounted-for gas" means the difference between the measured volume of total gas supply, which includes gas purchased, gas produced by the company and gas received by the company on behalf of specific customers for redelivery, and the measured volume of gas disposition, which includes gas billed or redelivered to customers and gas for company use. For the purpose of this rule, unaccounted-for gas should be calculated on an annual basis for the twelve months ended August thirty-first of each year, or such other date as the company may show to be more appropriate for its system. The percentage of unaccounted-for gas should be calculated by taking the volume of unaccounted-for gas as specified above, divided by the volume of total gas supply.

(DD) "Unit book cost" means the cost of total sales expressed in dollars and cents per Mcf as calculated using standard accounting methods acceptable to the commission and the gas or natural gas company's independent auditors submitting the certificate of accountability as required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code.

(EE) "Utility production volumes" means all volumes of gas, other than synthetic gas, produced by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the rates or charges for such production are subject to the jurisdiction of the federal energy regulatory commission.

(FF) "Utility storage" means storage facilities operated and maintained by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the charges for such facilities are incorporated in commodity rates or monthly demand charges filed with or approved by the federal energy regulatory commission or by the commission, provided however that no gas or natural gas company shall reflect charges for its own storing facilities or service in its own gas-cost recovery rate.

HISTORY: 2005-06 OMR pass. #3 (A), eff. 10-7-05; 2004-05 OMR pass. #2 (R-E), eff. 3-29-04; 1998-99 OMR 364 (RRD); 1993-94 OMR 1221 (A), eff. 2-11-94; 1991-92 OMR 375 (A), eff. 10-13-91; 1987-88 OMR 1430 (A), eff. 3-30-88; 1983-84 OMR 1945 (A), eff. 5-15-84; 1982-83 OMR 664 (A), eff. 12-4-82; 1980-81 OMR 21 (A), eff. 7-16-80; 1979-80 OMR 4-669 (A), eff. 4-7-80; 1978-79 OMR 4-323 (A), eff. 1-1-80; 1978-79 OMR 4-180 (E), eff. 10-21-78.

RC 119.062 rule review date(s): 11-30-08; 11-30-05; 11-30-98

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Cross References

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

4901:1-14-02 Purpose and scope

The purpose of this chapter is to establish a uniform purchased gas adjustment clause to be included in the schedules of gas and natural gas companies subject to the jurisdiction of the commission. The provisions of this chapter establish a gas cost recovery process, which is designed to separate the cost of gas from all other costs incurred by gas or natural gas companies, to provide for each company's recovery of the cost of its includable gas supplies from its customers by means of the quarterly update (or other periodic update as approved by the commission) of the gas cost recovery rate and other provisions of this chapter and to balance the interest of retail sales customers with those of transportation customers. The provisions of this chapter also establish investigative procedures and proceedings, including periodic reports, audits, and hearings, to examine the arithmetic and accounting accuracy of the gas costs reflected in each company's gas cost recovery rate, and to review each company's gas production and purchasing policies to the extent that those policies affect the gas cost recovery rate.

HISTORY: 2004-05 OMR perm. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1979-80 OMR 4-529 (A), eff. 1-1-80; 1978-79 OMR 4-181 (E), eff. 7-1-78

RC 119.032 rule review date(s): 11-30-08; 5-24-04; 11-30-03; 11-30-98

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, General supervision; safety inspection of gas pipelines

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

RC 4905.303, Purchase by gas company of synthetic natural gas from certain facilities, limits

4901:1-14-03 Applicability

The provisions of this chapter shall apply to all gas and natural gas companies subject to the jurisdiction of the commission except as provided in division (C)(3) of section 4905.302 of the Revised Code, with respect to all schedules of rates established or approved by the commission, including but not limited to rates schedules approved or established under sections 4905.31, 4909.19, and 4909.39 of the Revised Code. The provisions of this chapter shall not apply to municipal ordinance rates established under section 743.26 or 4909.34 of the Revised Code or Article XVIII, Section 4 of the Ohio Constitution, except in instances where a municipal ordinance adopts, by reference or otherwise, rates established by the commission.

HISTORY: 2004-05 OMR perm. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1991-92 OMR 376 (A), eff. 10-11-91; 1979-80 OMR 4-530 (A), eff. 1-1-80; 1978-79 OMR 4-181 (E), eff. 1-1-78

RC 119.032 rule review date(s): 11-30-08; 5-24-04; 11-30-03; 11-30-98

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, General supervision; safety inspection of gas pipelines

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

RC 4905.303, Purchase by gas company of synthetic natural gas from certain facilities, limits

4901:1-14-04 Reports

Each gas or natural gas company subject to the provisions of this chapter shall file with the commission's docketing division quarterly gas cost recovery reports. With commission approval, the gas or natural gas company may revise the expected gas cost component of the gas cost recovery report on a monthly basis. Unless otherwise determined by the commission, the expected gas cost component may be revised, as market conditions warrant, and filed with the commission's docketing division no later than fourteen days prior to the effective date of the gas cost recovery rate. The filing interval for each such report shall be established by the commission. Each gas cost recovery report shall contain:

(A) An updated gas cost recovery rate, determined in accordance with rule 4901:1-14-05 of the Administrative Code and its appendix;

(B) The data and calculations used to determine the updated gas cost recovery rate;

(C) Where appropriate, notations indicating the use of weather-normalized or forecasted sales volumes in the gas cost recovery report and/or updates;

(D) The frequency of revisions to the expected gas cost component, the effective dates and the dates such revisions will be filed with the commission; and

(E) Such other information as the commission requires.

HISTORY: 2004-05 OMR perm. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1991-92 OMR 376 (A), eff. 10-11-91; 1979-80 OMR 4-530 (A), eff. 1-1-80; 1978-79 OMR 4-181 (E), eff. 1-1-78

RC 119.032 rule review date(s): 11-30-08; 5-24-04; 11-30-03; 11-30-98

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, General supervision; safety inspection of gas pipelines

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

RC 4905.303, Purchase by gas company of synthetic natural gas from certain facilities, limits

4901:1-14-05 Gas cost recovery rate

(A) The gas cost recovery rate equals:

(1) The gas or natural gas company's expected gas cost for the upcoming quarter, or other period as approved by the commission, pursuant to paragraph (K) of rule 4901:1-14-01 of the Administrative Code, plus or minus;

(2) The supplier refund and reconciliation adjustment, which reflects:

(a) Refunds received from the gas or natural gas company's interstate pipeline suppliers or other suppliers or service providers plus ten per cent annual interest; and

(b) Adjustments ordered by the commission following hearings held pursuant to rule 4901:1-14-08 of the Administrative Code, plus ten per cent annual interest, plus or minus;

(3) The actual adjustment, which compensates for differences between the previous quarter's, or other commission-approved period's, expected gas cost and the actual cost of gas during that period, plus or minus; and

(4) The balance adjustment, which compensates for any under- or overcollections which have occurred as a result of prior adjustments, plus or minus.

(B) The gas cost recovery rate shall be calculated on a companywide basis, except as provided in paragraph (C) of this rule, in accordance with the appendix to this rule.

(C) The commission may, upon the request of any party or upon its own initiative, permit the company to calculate different gas cost recovery rates for different geographical areas. In determining whether to do so, the commission shall consider:

(1) Whether the geographical areas involved are contiguous;

(2) Whether the cost of obtaining gas for each of the geographical areas involved can be separately identified;

(3) The manner in which the geographical areas involved have been treated in the past; and

(4) Such other factors as the commission considers appropriate.

HISTORY: 2005-04 OMR part. #3 (A), eff. 10-7-05; 2004-05 OMR part. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1993-94 OMR 1212 (A), eff. 2-11-94; 1991-92 OMR 576 (A), eff. 10-11-91; 1987-88 OMR 1432 (A), eff. 5-20-88; 1982-83 OMR 43 (A), eff. 7-24-82; 1980-81 OMR 23 (A), eff. 7-2-80; 1979-80 OMR 4-530 (A), eff. 7-1-80; 1978-79 OMR 4-182 (E), eff. 10-21-78

RC 119.052 rule review date(s): 11-30-08; 5-24-04; 11-30-03; 11-30-98

Historical and Statutory Notes

Ed. Note: Effective 10-7-05, Appendix A is repealed.

Cross References

RC 4905.502, Limitations on pass-through of costs of special purchases of gas

4901:1-14-06 Customer billing

(A) Unless otherwise ordered by the commission, the quarterly updated gas cost recovery rate filed in accordance with rule 4901:1-14-04 of the Administrative Code shall become effective on or after the thirtieth day following the filing date or as otherwise established by the commission. Revisions to the expected gas cost component must be filed no later than fourteen days prior to the gas cost recovery rate effective date and such revisions do not affect the effective date of the gas cost recovery rate. The new gas cost recovery rates may be applied to customer accounts on a service-rendered or bill-rendered basis,

at the option of the gas or natural gas company. The commission may at any time order a reconciliation adjustment as a result of excess or erroneous reporting.

(B) Except as provided in paragraph (C) of this rule, if the gas cost recovery rate changes during a customer's billing cycle and the gas or natural gas company elects to bill on a service-rendered basis, the gas or natural gas company shall apply a weighted average gas cost recovery rate to its customer bills. The weighted average gas cost recovery rate shall be determined in accordance with the appendix to this rule.

(C) If the gas cost recovery rate changes during a customer's billing cycle, and the gas or natural gas company elects to bill on a service-rendered basis, and if the customer's actual daily consumption is known by the gas or natural gas company, the company may, instead of applying a weighted average gas cost recovery rate, apply each gas cost recovery rate which was effective during the billing cycle to the volumes actually consumed when that rate was in effect.

(D) Each gas or natural gas company shall indicate on each customer bill:

(1) The gas cost recovery rate expressed in dollars and cents per Mcf or Ccf; and

(2) The total charge attributable to the gas cost recovery rate expressed in dollars and cents.

HISTORY: 2004-05 OMR part. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1991-92 OMR 577 (A), eff. 10-11-91; 1979-80 OMR 4-331 (A), eff. 1-1-80; 1978-79 OMR 4-182 (E), eff. 10-21-78

RC 119.052 rule review date(s): 11-30-08; 5-24-04; 11-30-03; 11-30-98

Historical and Statutory Notes

Ed. Note: The appendix to this rule, eff. 8-29-04, is referenced only. Appendixes are generally available on Westlaw within CD-4044. Subscribers who wish to obtain a copy may request one from the publisher, the Legislative Service Commission, or the issuing agency.

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, General supervision; safety inspection of gas pipelines

RC 4905.102, Limitations on pass-through of costs of special purchases of gas

RC 4905.305, Purchase by gas company of synthetic natural gas from certain facilities; limits

4901:1-14-07 Audits

(A) The commission shall conduct, or cause to be conducted, periodic financial and management/performance audits of each gas or natural gas company subject to the provisions of this chapter and division (C)(3) of section 4905.302 of the Revised Code. Unless otherwise ordered by the commission, the audits shall be conducted annually. Except as provided in paragraph (B) of this rule and division (C) of section 4905.302 of the Revised Code, and unless otherwise ordered by the commission, each audit shall be conducted by a qualified independent auditing firm selected according to paragraphs (C) and (D) of this

rule. The cost of each such audit shall be paid by the gas or natural gas company.

(B) The commission may, upon the request of any party or upon its own initiative, conduct the audits required under this rule. In determining whether to do so, the commission shall consider:

- (1) The number of customers served by the company;
- (2) The cost of employing an independent auditor;
- (3) The availability of the commission staff to conduct the required audits; and
- (4) Such other factors as the commission considers appropriate.

(C) Each independent auditor shall file, with the commission a certificate of accountability as described in the appendix to this rule. The certificate of accountability shall attest to the accuracy of financial data pertaining to the period of the gas cost recovery rate activity designated by the commission and reference any errors or deviations from the calculations prescribed within Chapter 4901:1-14 of the Administrative Code. Pursuant to this rule, the independent auditor shall assure the commission that:

- (1) The costs reflected in the gas or natural gas company's gas cost recovery rates were properly incurred by the company;
- (2) The gas cost recovery rates were accurately computed by the gas or natural gas company;
- (3) The gas cost recovery rates were accurately applied to customer bills; and

(4) If the company utilized weather-normalized historic and/or forecasted volumes, the auditor shall verify that the company has reasonably applied such approach throughout the audit period.

(C) Each gas or natural gas company, so designated by the commission, shall engage an independent auditor and/or consulting firm to conduct a management/performance audit of the company's compliance with the provisions of Chapter 4901:1-14 of the Administrative Code. The commission shall develop a request for proposal (RFP) designed to solicit responses for conducting a management/performance audit. The commission shall have the sole responsibility for sending out and accepting all responses to the RFP and shall select the company's management/performance auditor for the designated audit period. The management/performance audit report shall identify and evaluate the specific organizational structure, management policies, procedures, and reasoning of the company's existing or proposed procurement strategy. The report shall also contain management recommendations based on an evaluation of the company's performance during the audit period pertaining to those areas designated by the commission. The management/performance audit shall review any specific areas of investigation as designated by the commission and selected aspects of the company's gas production and purchasing policies to ascertain whether:

- (1) Company purchasing policies were designed to meet objectives of the company's service requirements;

(2) Procurement planning is sufficient to ensure reliable service at optimal prices and is consistent with the company's long-term strategic supply plan submitted pursuant to paragraph (E) of rule 4901:5-7-02 or paragraph (E) of rule 4901:5-7-05 of the Administrative Code; and

(3) The company has reviewed existing and potential supply sources.

HISTORY: 2004-05 OMR, p.m. #2 (A), eff. 8-29-04; 1988-89 OMR 364 (RRD); 1991-92 OMR 377 (A), eff. 10-11-91; 1987-88 OMR 314 (A), eff. 11-20-87; 1983-84 OMR 1047 (A), eff. 5-13-84; 1978-79 OMR 4-182 (E), eff. 10-21-78.

RC 119.032 rule review date(s): 11-30-03; 5-24-04; 11-30-03; 11-30-04

Historical and Statutory Notes

EA. Note: The appendix to this rule, eff. 8-29-04, is referenced only. Appendices are generally available on Westlaw under CCR-RCMD. Subscribers who wish to obtain a copy may request one from the publisher, the Legislative Service Commission, or the Rules agency.

Cross References

- RC 4905.04, Power to regulate public utilities and railroads
- RC 4905.05, Scope of jurisdiction
- RC 4905.06, General supervision; safety inspection of gas pipelines
- RC 4905.07, Limitations on pass-through of costs of special purchases of gas
- RC 4905.08, Purchase by gas company of synthetic natural gas from certain facilities

4901:1-14-08 Hearings

(A) At least sixty days after the filing of each audit report required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code, the commission shall hold a public hearing to review:

(1) The audit findings, conclusions, and recommendations; and

(2) Such other matters relating to the gas or natural gas company's gas cost recovery rates as the commission considers appropriate.

(B) The gas or natural gas company shall demonstrate at its purchased gas adjustment hearing that its gas cost recovery rates were fair, just, and reasonable and that its gas purchasing practices and policies promote minimum prices consistent with an adequate supply of gas. The commission shall consider, to the extent applicable:

(1) The results of the management/performance audit;

(2) The results of the financial audit;

(3) Compliance by the gas or natural gas company with previous commission performance recommendations;

(4) The efficiency of the gas or natural gas company's gas production policies and practices; and

(5) Such other practices, policies, or factors as the commission considers appropriate.

(C) The gas or natural gas company shall publish notice of the hearing required under paragraph (A) of this rule throughout its service area at least fifteen and not more than thirty days prior to the scheduled date of hearing by:

(1) Display ad in a newspaper or newspapers of general circulation;

(2) Bill message on or bill insert included with the customer bills; or

(3) Separate direct mailing to customers.

(D) At least sixty days prior to the scheduled date of hearing, the gas or natural gas company shall file with facts, data, or information relating to its gas cost recovery rates as the commission requires.

(E) Following the conclusion of the hearing, the commission shall issue an appropriate order containing:

(1) A summary of the audit findings, conclusions, and recommendations; and

(2) Such other information or directives as the commission considers appropriate.

(F) The commission may adjust the company's future gas cost recovery rates by means of a reconciliation adjustment as a result of:

(1) Errors or erroneous reporting;

(2) Unreasonable or imprudent gas production or purchasing policies or practices;

(3) Unaccounted-for gas above a reasonable level. It shall be presumed that unaccounted-for gas above five percent, calculated pursuant to paragraph (CC) of rule 4901:1-14-01 of the Administrative Code, is unreasonable, and the burden shall be on the company to prove otherwise; or

(4) Such other factors, policies, or practices as the commission considers appropriate.

HISTORY: 2005-06 OMR pam. #3 (A), eff. 10-7-05; 2004-05 OMR pam. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1993-94 OMR 1212 (A), eff. 2-11-94; 1991-92 OMR 378 (A), eff. 10-11-91; 1987-88 OMR 1632 (A), eff. 3-20-88; 1985-86 OMR 535 (A), eff. 11-14-85; 1978-79 OMR 4-123 (E), eff. 10-21-78

RC 119032 rule review date(s): 11-30-06; 5-24-04; 11-30-03; 11-30-98

Cross References

RC 4905.02, Limitations on pass-through of costs of special purchase of gas

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OH ADC 4901:1-14-06, App.

Page 1

OAC 4901:1-14-06, App.

Ohio Admin. Code § 4901:1-14-06, App.

BALDWIN'S OHIO ADMINISTRATIVE CODE ANNOTATED

4901 PUBLIC UTILITIES COMMISSION

4901:1 UTILITIES

CHAPTER 4901:1-14 UNIFORM PURCHASED GAS ADJUSTMENT

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Rules are current through March 17, 2007;

Appendices are current through March 31, 2004

4901:1-14-06 Appendix Weighted Average Gas Cost Recovery Rate

If the Gas Cost Recovery Rate (GCR) changes during a billing cycle, the Weighted Average Gas Cost Recovery Rate (WGCR) shall be determined as follows ("V" denotes variable):

- (1) GCR1 = The Gas Cost Recovery Rate in effect during the first part of the billing cycle
- (2) GCR2 = The Gas Cost Recovery Rate in effect during the latter part of the billing cycle
- (3) V34 = The total number of days in the billing cycle
- (4) V34.1 = The total number of days in the billing cycle when GCR1 was in effect
- (5) V34.2 = The total number of days in the billing cycle when GCR2 was in effect
- (6) WGCR = $[GCR1 \times (V34.1 / V34)] + [GCR2 \times (V34.2 / V34)]$

EE 8-29-04

<General Materials (GM) - References, Annotations, or Tables>

OAC 4901:1-14-06, App., OH ADC 4901:1-14-06, App.

OH ADC 4901:1-14-06, App.
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OH ADC 4901:1-14-07, App.

Page 1

OAC 4901:1-14-07, App.

Ohio Admin. Code § 4901:1-14-07, App.

BALDWIN'S OHIO ADMINISTRATIVE CODE ANNOTATED
4901 PUBLIC UTILITIES COMMISSION
4901:1 UTILITIES

CHAPTER 4901:1-14. UNIFORM PURCHASED GAS ADJUSTMENT

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Rules are current through March 17, 2007;

Appendices are current through March 31, 2004

4901:1-14-07 Appendix Sample Certificate of Accountability

We have examined the quarterly filings of (insert gas or natural gas company name) which support the gas cost recovery (GCR) rates for the three-month periods ended (insert effective ending dates of GCR quarters being audited) for conformity in all material respects with the financial procedural aspects of the uniform purchased gas adjustment as set forth in Chapter 4901:1-14 and related appendices of the Administrative Code. Our examination for this purpose was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did/did not make a detailed examination such as would be required in determining that each transaction has been recorded in accordance with the financial procedural aspects of Chapter 4901:1-14 and related appendices of the Administrative Code.

In our opinion, (insert gas or natural gas company name) has/has not fairly determined the GCR rates for the three-month periods ended (insert effective ending dates of GCR quarters being audited) in accordance with the financial procedural aspects of the uniform purchased gas adjustment as set forth in Chapter 4901:1-14 and related appendices of the Administrative Code and properly applied the GCR rates to customer bills.

(If applicable) specific findings presented for the attention of the commission are attached in a separate "Memorandum of Findings."

BH 2-29-04

<General Materials (GM) - References, Annotations, or Tables>

OAC 4901:1-14-07, App., OH ADC 4901:1-14-07, App.

OH ADC 4901:1-14-07, App.

END OF DOCUMENT

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APPENDIX
Written Summary Information

This summary information is intended to let customers know of the existence and how to get further information orally and in writing relating to the following topics by calling, writing, or e-mailing:

Kristy Smith
Glenwood Energy of Oxford, Inc.
5181 College Corner Pike
Oxford, OH 45056
(513) 523-2555
E-mail address: goxfordnatural@woh.rr.com

- A. Complaint Procedures available at Glenwood Energy of Oxford, Inc. or at the PUCO;
 - B. Customers Rights and Responsibilities including installation of service, payment of bills, disconnection and reconnection of service, meter testing, security deposits, rights to usage history, deferred payment plans, low-income assistance, information relating to the area's "one-call" or "call-before-you-dig" protection services, and service line responsibility;
 - C. Requirements of company personnel on customer premises;
 - D. Availability of rate information and alternatives upon request;
 - E. A statement that customers may review a copy of the minimum gas service standards on the Commission's website or obtain a copy from the Commission upon request;
 - F. Privacy Rights;
 - G. Actual meter readings;
 - H. Gas choice programs available to Customers, including information on slamming;
-
- I. If your complaint is not resolved after you have called (Glenwood Energy of Oxford, Inc.) or for general utility information, residential and business customers may call the Public Utilities Commission of Ohio (PUCO), toll-free at 1-800-686-7826 or for TDD/TTY toll-free at 1-800-686-1570, from 8 A.M. to 5:30 P.M. weekdays, or visit www.puco.ohio.gov.

The Ohio Consumers' Counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted toll-free at 1-877-742-5622 from 8 A.M. to 5 P.M. weekdays, or visit www.pickocc.org.

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AMOUNT
EXPECTED GAS COST (EGC)	\$/MCF	6.2064
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	0.0000
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.2710)
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	5.9354

GAS COST RECOVERY RATE EFFECTIVE DATES: January 1 through January 31, 2015

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	2,945,295
UTILITY PRODUCTION EXPECTED GAS COST	\$	
INCLUDABLE PROPANE EXPECTED GAS COST	\$	-
TOTAL ANNUAL EXPECTED GAS COST	\$	2,945,295
TOTAL ANNUAL SALES	MCF	474,560
EXPECTED GAS COST (EGC) RATE	\$/MCF	6.2064

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	0.0000
PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
SECOND PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
THIRD PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	0.0000

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER ACTUAL ADJUSTMENT	\$/MCF	0.1569
PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.1934)
SECOND PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.3215)
THIRD PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.0870
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.2710)

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO. 76-515-GA-ORD
OF THE PUBLIC UTILITIES COMMISSION OF OHIO, DATED OCTOBER 18, 1979.

January 12, 2015

BY: /s/ Richard A. Perkins

Richard A. Perkins, CPA

TITLE: Chief Financial Officer

PURCHASED GAS ADJUSTMENT

SCHEDULE 1

COMPANY NAME: **GLENWOOD ENERGY OF OXFORD, INC.**

EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF January 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014

<u>SUPPLIER NAME</u>	DEMAND EXPECTED GAS COST AMT (\$)	COMMODITY EXPECTED GAS COST AMT (\$)	MISC EXPECTED GAS COST AMT (\$)	TOTAL EXPECTED GAS COST AMT (\$)
PRIMARY GAS SUPPLIERS				
INTERSTATE PIPELINE SUPPLIERS (SCH. I-A)				
Atmos Energy	0	2,163,794	0	2,163,794
Texas Eastern Transmission Corporation	322,483	0	154,230	476,713
Duke Energy Ohio	200,000	0	475	200,475
Columbia Gas Transmission Corporation	0	104,314	0	104,314
 PRODUCER/MARKETER (SCH. I - A)				
SYNTHETIC (SCH. I - A)				
OTHER GAS COMPANIES (SCH. I - B)				
OHIO PRODUCERS (SCH. I - B)		0		0
SELF-HELP ARRANGEMENTS (SCH. I - B)			0	0
SPECIAL PURCHASES (SCH. I - B)				
TOTAL PRIMARY GAS SUPPLIERS	522,483	2,163,794	154,705	2,945,295
 UTILITY PRODUCTION				
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				
 <u>INCLUDABLE PROPANE</u>				
(A) PEAK SHAVING (ATTACH DETAILS)				0
(B) BASE LOADING (ATTACH DETAILS)				
TOTAL INCLUDABLE PROPANE				0
 TOTAL EXPECTED GAS COST AMOUNT				2,945,295

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 1 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF January 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Atmos Energy MarketingTARIFF SHEET REFERENCE Contract

EFFECTIVE DATE OF TARIFF _____

RATE SCHEDULE NUMBER _____

TYPE GAS PURCHASED ☒ NATURAL☐ LIQUIFIED☐ SYNTHETICUNIT OR VOLUME TYPE ☐ MCF☐ CCF☒ OTHER

DTH

PURCHASE SOURCE ☒ INTERSTATE☐ INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
Transition Costs:			
Transportation Cost Rate Adjustment			
TOTAL DEMAND			-
COMMODITY			
COMMODITY	4.164	519,643	2,163,794
COMMODITY - SST			
Transition Costs:			
Transportation Cost Rate Adjustment			
TOTAL COMMODITY			2,163,794
MISCELLANEOUS			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)(EES)			
INJECTION			
WITHDRAWAL			
Capacity Release - SST (System Sup)			
TOTAL MISCELLANEOUS			
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			2,163,794

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT, INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 2 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF January 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Texas Eastern Transmission CorporationTARIFF SHEET REFERENCE Sixth Revised Volume No. 2EFFECTIVE DATE OF TARIFF 16 RATE SCHEDULE NUMBER 16TYPE GAS PURCHASED 16 NATURALLIQUIFIEDSYNTHETICUNIT OR VOLUME TYPE MCFCCFX OTHER DTHPURCHASE SOURCE X INTERSTATEINTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND	0.0040	62,832	251
Reservation Charge, Zone 1-2	3.3670	62,832	211,555
Demand Tarrif			-
Reservation Charge, Zone STX-AAB	2.7220	17,076	46,481
Reservation Charge, Zone ETX-AAB	0.8760	9,864	8,641
Reservation Charge, Zone WLA-AAB	1.1300	19,392	21,913
Reservation Charge, Zone ELA-AAB	0.9500	35,412	33,641
TOTAL DEMAND			322,483
COMMODITY			
COMMODITY			
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			-
MISCELLANEOUS			
TRANSPORTATION	0.2968	519,643	154,230
OTHER MISCELLANEOUS (SPECIFY)			
Prepaid Transportation			-
TOTAL MISCELLANEOUS			154,230
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			476,713

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT,
INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT
AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 3 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF January 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Duke Energy Ohio
TARIFF SHEET REFERENCE Contract
EFFECTIVE DATE OF TARIFF _____ RATE SCHEDULE NUMBER _____TYPE GAS PURCHASED ☒ NATURAL ☐ LIQUIFIED ☐ SYNTHETIC
UNIT OR VOLUME TYPE ☐ MCF ☐ CCF ☒ OTHER DTH
PURCHASE SOURCE ☒ INTERSTATE ☐ INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND	Flat		200,000
TOTAL DEMAND			200,000
COMMODITY			
COMMODITY	-	-	-
OTHER COMMODITY (SPECIFY)	-	-	-
TOTAL COMMODITY			0
MISCELLANEOUS			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)			
Duke Energy Ohio - Odorization	0.0010	474,560	475
TOTAL MISCELLANEOUS			475
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			200,475

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT,
INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT
AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 4 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF January 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Columbia Gas Transmission Corporation through Atmos Energy
TARIFF SHEET REFERENCE ITS Tariff
EFFECTIVE DATE OF TARIFF _____ RATE SCHEDULE NUMBER _____TYPE GAS PURCHASED ☒ NATURAL _____ LIQUIFIED _____ SYNTHETIC
UNIT OR VOLUME TYPE _____ MCF _____ CCF ☒ OTHER DTH
PURCHASE SOURCE ☒ INTERSTATE _____ INTRASTATE _____

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND CREDIT ADJUSTMENT			
CONTRACT DEMAND ADJUSTMENT			
WINTER REQUIREMENT DEMAND (5 mos.)			-
WINTER REQUIREMENT DEMAND ADJUSTMENT			
WINTER SERVICE CONTRACT QUANTITY			
OTHER DEMAND (SPECIFY)			
TOTAL DEMAND			-
COMMODITY			
COMMODITY	0.2135	488,588	104,314
COMMODITY			
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			104,314
MISCELLANEOUS			
TRANSPORTATION - SUMMER			-
TRANSPORTATION - WINTER			-
OTHER MISCELLANEOUS (SPECIFY)			
TOTAL MISCELLANEOUS			-
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			104,314

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT,
INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT
AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - B
PAGE 1 OF 1

OTHER PRIMARY GAS SUPPLIERS

DETAILS FOR THE EGC IN EFFECT AS OF January 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014

SUPPLIER NAME	UNIT RATE	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT
<u>OTHER GAS COMPANIES</u>			
TOTAL OTHER GAS COMPANIES			-
<u>OHIO PRODUCERS</u>			
TOTAL OHIO PRODUCERS			-
<u>SELF-HELP ARRANGEMENT</u>			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)			
TOTAL SELF-HELP ARRANGEMENT			-
<u>SPECIAL PURCHASES</u>			

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

DETAILS FOR THE THREE MONTHS ENDED September 30, 2014

PARTICULARS		UNIT	AMOUNT
JURISDICTIONAL SALES: TWELVE MONTHS ENDED	September 30, 2014	MCF	474,560
TOTAL SALES: TWELVE MONTHS ENDED	September 30, 2014	MCF	474,560
RATIO OF JURISDICTIONAL SALES TO TOTAL SALES		RATIO	100%
SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD			\$0
JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED			\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER			\$0
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.			\$0
INTEREST FACTOR			1.0550
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST			\$0
JURISDICTIONAL SALES: TWELVE MONTHS ENDED	September 30, 2014	MCF	474,560
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.		\$/MCF	\$0.0000

DETAILS OF REFUNDS / ADJUSTMENTS
RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED September 30, 2014

PARTICULARS	AMOUNT
	SEE DETAILS BELOW
SUPPLIER REFUNDS RECEIVED DURING QUARTER	\$0
TOTAL SUPPLIER REFUNDS	\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER	\$0
	\$0
TOTAL RECONCILIATION ADJUSTMENTS	\$0

DETAILS OF SUPPLIER REFUNDS FOR THE THREE MONTHS ENDED September 30, 2014

DESCRIPTION	MONTH-YEAR	AMOUNT
	Jul-14	\$0.00
	Aug-14	\$0.00
	Sep-14	\$0.00
	TOTAL	\$0.00

PURCHASED GAS ADJUSTMENT

SCHEDULE III

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

ACTUAL ADJUSTMENT

DETAILS FOR THE THREE MONTH PERIOD ENDED September 30, 2014

PARTICULARS	UNIT	MONTH Jul-2014	MONTH Aug-2014	MONTH Sep-2014
SUPPLY VOLUME PER BOOKS				
PRIMARY GAS SUPPLIERS	DTH	9,660	9,178	13,178
UTILITY PRODUCTION	DTH			
INCLUDABLE PROPANE	DTH			
OTHER VOLUMES (SPECIFY)	DTH			
	DTH	-	-	-
TOTAL SUPPLY VOLUMES	DTH	9,660	9,178	13,178
SUPPLY COST PER BOOKS				
PRIMARY GAS SUPPLIERS	\$	77,406	67,296	92,586
UTILITY PRODUCTION	\$			
INCLUDABLE PROPANE	\$			
OTHER COST (SPECIFY)	\$			
	\$	-	-	-
TOTAL SUPPLY COST	\$	77,406	67,296	92,586
SALES VOLUMES				
JURISDICTIONAL	MCF	8,235	7,453	10,197
NON-JURISDICTIONAL	MCF			
OTHER VOLUMES (SPECIFY)	MCF			
	MCF	-	-	-
TOTAL SALES VOLUME	MCF	8,235	7,453	10,197
UNIT BOOK COST OF GAS (SUPPLY \$ / SALES MCF)	\$/MCF	9.3996	9.0294	9.0797
LESS: EGC IN EFFECT FOR MONTH	\$/MCF	6.8080	6.1597	6.3229
= DIFFERENCE	\$/MCF	2.5916	2.8697	2.7568
TIMES: MONTHLY JURISDICTIONAL SALES	MCF	8,235	7,453	10,197
= MONTHLY COST DIFFERENCE	\$	21,342	21,388	28,111
BALANCE ADJUSTMENT SCHEDULE IV				3,639
PARTICULARS		UNIT		
COST DIFFERENCE FOR THE THREE MONTH PERIOD		\$		74,481
DIVIDED BY: TWELVE MONTHS SALES ENDED <u>September 30, 2014</u>		MCF		474,560
= CURRENT QUARTERLY ACTUAL ADJUSTMENT		\$/MCF		0.1569

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.
BALANCE ADJUSTMENT

DETAILS FOR THE THREE MONTHS ENDED

September 30, 2014

PARTICULARS	AMOUNT
COST DIFFERENCE BETWEEN BOOK AND EFFECTIVE EGC AS USED TO COMPUTE AA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR	(\$21,133)
LESS: DOLLAR AMOUNT RESULTING FROM THE AA OF (\$0.0522) / MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF AND THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	(\$24,772)
BALANCE ADJUSTMENT FOR THE AA	<u>\$3,639</u>
DOLLAR AMOUNT OF SUPPLIER REFUNDS AND COMMISSION ORDERED RECONCILIATION ADJUSTMENTS AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR.	\$0
LESS: DOLLAR AMOUNT RESULTING FROM UNIT RATE FOR SUPPLIER REFUNDS AND RECONCILIATION ADJUSTMENTS OF \$ - / MCF AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF FOR THE PERIOD THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	\$0
BALANCE ADJUSTMENT FOR THE RA	<u>\$0</u>
DOLLAR AMOUNT OF BALANCE ADJUSTMENT AS USED TO COMPUTE THE BA OF THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR.	\$0
LESS: DOLLAR AMOUNT RESULTING FROM THE BA OF / MCF AS USED TO COMPUTE THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF FOR THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT IMMEDIATELY PRIOR TO THE CURRENT RATE.	\$0
BALANCE ADJUSTMENT FOR THE BA	<u>\$0</u>
TOTAL BALANCE ADJUSTMENT AMOUNT	<u>\$3,639</u>

Exhibit B

Proposed Changes to Tariff

SECTION I – SERVICE

1. Definitions. As used throughout these Rules and Regulations, the terms set for the below are defined as follows:

“Company” means Glenwood Energy of Oxford, Inc., its successors and assigns.

“Gas”, “Gas Cost”, and “Cost of Gas” have the same meanings as defined in Chapter 4901:1-14 of the OAC.

“GCR” means “gas cost recovery rate” as defined in Chapter 4901:1-14 of the OAC.

“Mcf” means 1,000 cubic feet.

“OAC” means the Ohio Administrative Code.

“ORC” means the Ohio Revised Code.

“PIPP” means the “percent of income payment plan”.

“PUCO” or “Commission” means The Public Utilities Commission of Ohio.

“Self-Help Arrangement” has the same meaning as defined in Chapter 4901:1-14, OAC.

“Supplier(s)” means any pipeline, transmission company, broker, or producer supplying gas.

2. Availability. Available to the extent of Company’s gas supply and Company’s gas distribution facilities in all territory where Company’s distribution facilities are located, to customers who contract for gas service under the terms and conditions stated herein, and subject to the Rules and Regulations filed by the Company from time to time with the Commission , and any subsequent revision thereof, and to the lawful orders of regulatory authorities having jurisdiction.

To the extent the Company’s gas supply and Company’s gas distribution facilities are available, the Company will provide natural gas service to the City of Oxford and vicinity and also to the Village of College Corner and vicinity. The rates applicable to customers domiciled in the City of Oxford and vicinity or in the Village of College Corner and vicinity will be governed by the applicable rates established by the regulatory authority having authority over the rates established for the City of Oxford .

3. Application for Service. All applications for service shall be made through the local office of the Company or its authorized agents.

Issued: ~~September 18, 2007~~ April 8, 2015

Effective: ~~October 10, 2007~~ May 8, 2015

Filed in accordance with the ~~October 10, 2007~~ _____, 2015 -Finding and Order of the Commission in Case No. 07-102615-680-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO ~~John Stenger, Chief Operating Officer~~

Decrease the pressure in the Company's lines intermittently to such extent as to interfere with continuous service to other customers.

11. No Customer Shall Sell to Another. The customer shall not supply or sell gas for use in any location or by any person other than that specified in the application for service.

12. Access to Premises. The Company and its authorized employees shall have access at all reasonable times to its facilities and at all of the premises in which gas supplied by the Company is used or is to be used. The Company's employees and agents seeking access to the customer's or landlord's premises shall, upon request, identify himself/herself, provide company photo and state the reasons for visit.

13. Customer's Responsibility. The customer assumes all responsibility for property owned by the customer on customer's side of the point of delivery, which will be the ~~outlet-inlet~~ side of the service line connection at the Company's ~~linemeter~~, for the service supplied or taken, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of delivery.

14. Right-of-Way and Line. The customer, without reimbursement, will make or procure conveyance to Company of right-of-way and installed lines satisfactory to it across property between Company's lines and the customer's property at the location where service is to be furnished, including property owned or controlled by the customer for Company's distribution mains, extensions thereof, or appurtenances necessary for or incidental to the supplying of service to the customer.

15. Charges and Payment for Temporary Service. In addition to regular payments for gas used, the customer shall pay the cost for all material, labor, and other necessary expense incurred by the Company in supplying gas service to the customer at his request for any temporary purpose or use.

16. Customer Indebted to Company. Subject to the requirements of Chapter 4901:1-17, OAC, service will not be supplied to any premises if at the time of application for service the applicant is indebted to Company for any service previously supplied at the same or other premises, until payment of such indebtedness or other arrangement satisfactory to the Company shall have been made.

Issued: ~~September 18, 2007~~ April 8, 2015

Effective: ~~October 10, 2007~~ May 8, 2015

Filed in accordance with the ~~October 10, 2007~~ _____, 2015 -Finding and Order of the Commission in Case No. 07-102615-680-GA-ATA.

Issued by

GLENWOOD ENERGY OF OXFORD, INC.

Keith G. Smith, CEO ~~John Stenger, Chief Operating Officer~~

cancellation date corresponding with or previous to the last date of the net payment period will be accepted by the Company as within the net payment period. Upon request, the Company will provide an updated list of ways to pay bills.

33. Change in Financial Status of Customer. When the customer vacates the premises or becomes bankrupt, when a receiver, trustee, guardian, or conservator is appointed for the assets of the customer, or when the customer makes assignment for the benefit of creditors, the Company shall have the following rights: at the option of the Company, and after reasonable notice, the right to shut off the gas and to remove its property from the customer's premises; and the further right, independent of or concurrent with the right to shut off, to demand immediate payment for all gas theretofore delivered to the customer and not paid for, which amount shall become due and payable immediately upon such demand. For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC.

34. Service Lines. The general term "service line" is commonly used to designate the complete line or connection between the Company's line and the customer's location, up to and including the meter connection at the customer's location. It consists of two distinct parts, (a) the service line connection, and (b) the customer service line.

(a) Service Line Connection

The service line connection consists of the connection of the customer service line at the Company's line. This connection shall be made by the Company or its representative without cost to the customer, and it shall remain the property of the Company. It may include a valve for stopping the flow of any gas into the customer service line.

(b) Customer Service Line

~~The customer service line consists of the pipe from the service line connection to and including the meter connection. The customer's service line shall be installed at the customer's expense, and any part of it not contained within the customer's property at the location where service is to be furnished shall be conveyed to the Company and remain the property of the Company in accordance with Rule 10. The Company shall have the right to prescribe the specifications, size, location and termination points of the customer's service line. The customer shall remain liable for maintenance of, for imperfections in or for damage, injury or loss resulting, directly or indirectly, from the escape of gas from that part of the customer service line contained within the customer's property~~

Issued: April 8, 2015September 18, 2007

Effective: May 8, 2015October 10, 2007

Filed in accordance with the _____ October 10, 2007 Finding and Order of the Commission in Case No. 1507-1026-680-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO

P.U.C.O. No. 1

cancellation date corresponding with or previous to the last date of the net payment period will be accepted by the Company as within the net payment period. Upon request, the Company will provide an updated list of ways to pay bills.

33. Change in Financial Status of Customer. When the customer vacates the premises or becomes bankrupt, when a receiver, trustee, guardian, or conservator is appointed for the assets of the customer, or when the customer makes assignment for the benefit of creditors, the Company shall have the following rights: at the option of the Company, and after reasonable notice, the right to shut off the gas and to remove its property from the customer's premises; and the further right, independent of or concurrent with the right to shut off, to demand immediate payment for all gas theretofore delivered to the customer and not paid for, which amount shall become due and payable immediately upon such demand. For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC.

34. Service Lines. The general term "service line" is commonly used to designate the complete line or connection between the Company's line-main and the customer's location, up to and including the meter connection at the customer's location. It consists of two distinct parts, (a) the service line connection, and (b) the customer service line.

(a) Service Line Connection

The service line connection consists of the connection of the customer service line at the Company's line. This connection shall be made by the Company ~~or its representative without cost to the customer,~~ and it shall remain the property of the Company. It may include a valve for stopping the flow of any gas into the customer service line.

(b) Customer Service Line, Responsibility, Right-of-Way and Installation

The Company assumes responsibility for the initial installation of the curb-to-meter customer service line, including, if necessary, any riser. The initial installation will be paid by the customer to the Company at the Company's cost. The customer assumes responsibility for activities by the customer and the customer's agents which cause damage to the Company's equipment, the curb-to-meter customer service line or the riser and for appliances and apparatus used in conjunction with the customer's piping. The Company assumes responsibility for the repair, replacement and maintenance of the curb-to-meter customer service line, including the riser.

The customer, without reimbursement, shall furnish all necessary rights of way upon or across property owned or controlled by the customer for any and all of the company's facilities that are necessary or incidental to the supplying of service to the customer, or to continue service to the customer.

The customer, without reimbursement, will make or procure conveyance to the Company, all necessary rights of way upon or across property owned or controlled by the customer, satisfactory to the Company, for the Company's mains or extensions thereof necessary for maintenance incidental to the supplying of service to the customer in the form of Grant or instrument customarily used by the Company for these facilities.

The customer will be charged the cost for the initial installation of the entire curb-to-meter service line and equipment, including tap, risers, meters and service regulators on its side of the point of delivery (outlet of the meter); the Company will maintain the same without invoicing the customer directly. Only the Company's agents are authorized to connect the Company's customer service line to the customer's service.

Issued: April 8, 2015 ~~September 18, 2007~~

Effective: May 8, 2015 ~~October 10, 2007~~

Filed in accordance with the _____ October 10, 2007 Finding and Order of the Commission in Case No. 15-68007-1026-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer Keith G. Smith, CEO

46. Amendments. The Company reserves the right to modify, alter or amend the foregoing Rules and Regulations and to make such further and other rules and regulations as experience may suggest as the Company may deem necessary or convenient in the conduct of its business, and as the Commission may approve.

47. Consumer Safeguards. The Company shall maintain a listing including the 24-hour emergency number in each local telephone service provider's directory operating in the Company's service territory. The Company shall not commit any unfair or deceptive acts or practices in connection with the promotion or provision of service. The Company shall only disclose a customer's account number or social security number without the customer's written consent for natural gas company credit evaluation, collections, and/or credit reporting or pursuant to a court order or subpoena. Upon customer request, the Company shall timely provide twelve months of a customer's usage history and twenty-four months of a customer's payment history to the customer.

48. Written Summary Information. The Company shall provide to new customers and to existing customers who request it, a written summary information dealing with who to contact concerning different rights and responsibilities. Pursuant to Rule 4901:1-13-06, OAC, this written summary information is contained in an appendix to this tariff.

SECTION IV – GAS DISTRIBUTION SERVICE

49. Description of Service. Applicable for gas service from existing distribution lines of Company having sufficient capacity therefore, to customers at one location who will guarantee payment of the minimum monthly charge for a term of twelve consecutive months. Company shall have the right to curtail deliveries of gas hereunder whenever and to the extent necessary in its sole judgment for the protection of service to its human needs customers. Company shall not be required to furnish gas service hereunder to any customer or applicant except by written application for gas service by the customer to Company.

50. Gas Distribution Rates and Charges.

The gas distribution rates and charges set forth below have been superseded by the rates and charges established by the City of Oxford's most recent Ordinance which is attached to this tariff. Those rates and charges established by the City of Oxford's most recent Ordinance which is attached to this tariff also apply to the Village of College Corner and vicinity. Other rates and charges that do not appear in this tariff have also been established by the City of Oxford.

Monthly Customer Charge - \$6.50 per meter per month charged to each customer regardless of the amount of gas if any, consumer during the month; provided,

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Effective: ~~October 10, 2007~~ May 8, 2015

Filed in accordance with the ~~October 10, 2007~~ _____, 2015 -Finding and Order of the Commission in Case No. 07-102615-680-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO ~~John Stenger, Chief Operating Officer~~

ORDINANCE NO. 3298

AN ORDINANCE TO REGULATE THE RATES AND CHARGES TO BE CHARGED AND COLLECTED AND THE SERVICES TO BE RENDERED BY GLENWOOD ENERGY OF OXFORD, INC., ITS SUCCESSORS AND ASSIGNS, FOR GAS AND GAS SERVICE FURNISHED TO ALL OF ITS CUSTOMERS WITHIN THE CORPORATE LIMITS OF THE CITY OF OXFORD DURING THE PERIOD ENDING FEBRUARY 28, 2018, AND REPEALING AND SUPERSEDING ORDINANCE NOS. 3147, 3157, AND 3267, WHICH, TOGETHER, PREVIOUSLY REGULATED SUCH RATES, CHARGES, AND SERVICES.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: Rates, Charges, Rules, and Regulations. The rates and charges to be charged and collected and the rules and regulations governing services to be rendered by Glenwood Energy of Oxford, Inc., its successors and assigns, for gas and gas service furnished to all of its customers within the limits of the City of Oxford during the period ending February 28, 2018 shall be as set forth in this ordinance, which is hereby adopted pursuant to Article XVIII, Section 4 of the Ohio Constitution and Section 4909.34 of the Ohio Revised Code.

1. Definitions. The following definitions shall apply in the interpretation and enforcement of this ordinance unless the context clearly shows a different meaning is intended.

“City” means City of Oxford, Ohio.

“City Manager” means the city manager of the City of Oxford, Ohio.

“Company” means Glenwood Energy of Oxford, Inc., its successors and assigns.

“Council” means City Council of the City of Oxford, Ohio.

“Gas,” “gas costs,” and “cost of gas” have the same meanings as defined in Chapter 4901:1-14, OAC.

“GCR” means “gas cost recovery rate” as defined in Chapter 4901:1-14, OAC.

“Mcf” means one thousand cubic feet.

“OAC” means the Ohio Administrative Code.

“ORC” means the Ohio Revised Code.

"PIPP" means the "percent of income payment plan" as set forth in Chapter 4901:1-18, OAC.

"PUCO" means the Public Utilities Commission of Ohio.

"Self-Help Arrangement" has the same meaning as defined in Chapter 4901:1-14, OAC.

2. Authorized Gas Distribution Rates and Charges. Effective with bills rendered on or after March 1, 2015 through the bills for the monthly service period ending February 28, 2018, the Company shall charge the following rates and charges for delivering gas to its customers within the City limits:
 - a. Monthly Customer Charge. The Company shall charge a fixed monthly customer charge of \$8.00 per meter per month to each customer regardless of the amount of gas if, any, consumed during the month; provided, however, that the customer charge shall not be imposed in any month in which there is no consumption as a result of a voluntary request by the customer for the shutoff of the meter.
 - b. General Service Rate. The Company shall charge a base distribution rate of \$3.03 per Mcf of gas delivered to all general service customers.
 - c. Self-Help Arrangements. Nothing contained in this ordinance shall prevent the Company from entering into self-help arrangements with customers to provide for the transportation of gas owned by the customer to the customer's premises; provided, however, that all such special contracts must be filed with and approved by the PUCO pursuant to Section 4905.31, ORC.
3. Gas Cost Recovery Rate. In addition to the rates and charges for gas distribution service set forth in Section 1.2 above, the Company shall be entitled to recover the cost of obtaining the gas it sells to its customers through a GCR rate, which shall be subject to the jurisdiction of, and regulated by, the PUCO. As provided in Ordinance No. 3147, and in accordance with the PUCO's September 19, 2007 Opinion and Order in its Case Nos. 06-350-GA-CMR and 06-521-GA-GCR, the Company shall be authorized to include as an expected gas cost eligible for recovery though the GCR rate under Rule 4901:1-14-05, OAC, the amount of the actual, invoiced fixed charges imposed by Duke Energy Ohio in connection with the Company's use of the Duke Energy Ohio's transportation pipeline to transport gas from the Millville Station to the Company's Oxford city gate, up to a maximum of \$200,000 per year. Any such Duke Energy Ohio charges in excess of \$200,000 annually shall not be included by the Company as a cost of gas and shall not be proposed for recovery through the GCR rate. If the arrangement under which the Company transports gas from the Millville Station to the Company's city gate changes during the term of this ordinance, the Company may

continue to include the amount of any actual, invoiced fixed charges or, if applicable, capital costs associated with this pipeline as an expected gas cost eligible for recovery through the GCR rate; provided, however that the amount proposed for recovery through the GCR rate shall be limited as necessary to fairly allocate the total charges or costs between the Company's GCR customers and other customers served through the pipeline on a relative throughput basis. The Company shall provide the City Manager with documentation supporting such charges or costs and the allocation methodology prior to including the cost as an expected gas cost in its GCR filings with the PUCO. The Company shall be subject to PUCO financial and management/ performance audits relating to its GCR calculations and its gas procurement practices as provided in Rule 4901:1-14-07, OAC.

4. Mcf Tax Rider. In addition to all other rates and charges set forth in this section, all gas consumed shall be subject to an Mcf tax rider to provide for the recovery of the Company's excise tax liability under Section 5727.811, ORC.
5. Gross Receipts Tax Rider. In addition to all other rates and charges set forth in this section, amounts billed by the Company shall be subject to a rider at the Company's effective gross receipts tax rate to provide for the recovery of the Company's gross receipts tax liability under Section 5727.25, ORC.
6. Pipeline Relocation Rider. In addition to all other rates and charges set forth in this section, all gas consumed shall be subject to the Pipeline Relocation Rider of \$0.2406 per Mcf of gas delivered to recover the actual costs incurred by the Company, including the actual carrying costs, associated with moving its natural gas pipeline to accommodate the relocation of US Rt. 27. Pursuant to Ordinance No. 3267, the Pipeline Relocation Rider was implemented effective with bills rendered on or after May 1, 2014 and said rider shall remain in effect through the bills for the monthly service period ending April 30, 2019 or until the costs are fully recovered, whichever first occurs. This Pipeline Relocation Rider shall be the exclusive mechanism for recovery of the costs associated with moving the natural gas pipeline, and the Company shall not be entitled to include said costs in the revenue requirement used to determine rates and charges in any subsequent City rate ordinance or in any proceeding before the PUCO. Commencing in 2014, the reduction in annual pro forma tax expense resulting from the investment associated with moving the pipeline that would otherwise be recognized in determining the General Service Rate revenue requirement shall be quantified by the Company and shall be credited to customers through an adjustment to the Pipeline Relocation Rider rate, such adjustment to be effective with the bills for the monthly service period ending May 31 of the year following the tax year. The Company shall provide documentation to the City Manager showing the calculation of the credit no later than fifteen (15) days prior to the date of the annual adjustment.

7. PIPP Cost-Recovery Rider. In addition to all other rates and charges set forth in this section, the Company shall be entitled to recover the costs associated with the PIPP program through a PIPP cost-recovery rider, which shall be subject to the jurisdiction of, and regulated by, the PUCO.
8. Uncollectible Expense Rider: In addition to all other rates and charges set forth in this section, the Company shall be entitled to recover its uncollectible expense through an uncollectible expense rider, which shall be subject to the jurisdiction of, and regulated by, the PUCO.
9. Tax Change Adjustments. If, during the term of this ordinance, a governmental authority imposes a new tax, removes an existing tax, or increases or reduces the rate of an existing tax, the effect of which is to increase or reduce the annual tax liability of the Company, the Company shall be entitled to adjust the rates authorized in this section by implementing a new rider or, if applicable, eliminating or adjusting an existing rider, calculated so as to produce the pro forma annual revenues that will reflect the increase or decrease in the Company's annual tax liability. This provision does not apply to changes in the property tax rates or liability. A rider implemented or adjusted pursuant to this provision may be rounded to nearest one-quarter (\$0.0025) cent per Mcf. The Company shall provide written notice to the City Manager of its intent to implement any such new rider or adjust or eliminate an existing rider, and of the proposed effective date of such rate change, said notice to be provided no later than thirty (30) days prior to the proposed effective date of the rate change. The written notice shall include all documentation, information, and calculations relied on by the Company to support the proposed rate change. The City shall, upon notice to the Company, be entitled to inspect any Company books or records as may be necessary to verify the accuracy of the proposed change. No rate change as described herein shall become effective until the City Manager advises the Company that the City finds the proposed rate change to be a tax-related change of the type contemplated by this provision and that the proposed rate has been properly calculated; provided, however, if the City Manager does not so inform the Company within fourteen (14) days of receipt of the written notice, the rate change shall take effect automatically as of the proposed effective date.
10. Miscellaneous Charges. In addition to all other rates and charges set forth in this section, the Company shall be entitled to impose the following charges:
 - a. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within twenty-five (25) days of date of the invoice, an additional amount of one and one-half percent (1.5%) of the unpaid balance will be assessed on the customer's subsequent bill. This charge is not applicable to the unpaid account balances of a customer enrolled in PIPP or a payment plan pursuant to Rule 4901:1-18-04, OAC.

- b. Returned Check Charge. Where the customer's financial institution returns a customer's check for insufficient funds, the Company shall assess a returned check charge of \$25.00; provided, however, that this charge will not be assessed if the customer establishes that the cause of the dishonored check was bank error.
- c. Credit Check Processing Charge. The Company may impose a charge of \$15.00 for a credit check on an applicant for service..
- d. Field Collection Fee. Where a Company employee is dispatched to a customer's premises to disconnect service for nonpayment, the customer may avoid disconnection by paying the full amount owed; provided, however, that the Company may assess a \$20.00 field collection charge for accepting such payment. This charge may be assessed either at the time the delinquent amount is collected or on a subsequent bill.
- e. Reconnection Charge. Where service to a premises has been disconnected by the Company by shutting off the meter, the Company may charge and collect a reconnection charge of \$50.00 as a condition of restoring service to the premises. The reconnection charge shall apply without regard to the length of time the service was disconnected, whether the disconnection was voluntary or involuntary, or whether the customer requesting reconnection is the same customer as the customer at the time service to the premises was disconnected. Upon a request by a customer for a voluntary disconnection of service to a premises, the Company shall advise the customer that the \$50.00 reconnection charge will apply if service is subsequently restored. If service was disconnected as a result of unauthorized or fraudulent use by the customer, the Company may impose, in addition to the \$50.00 reconnection charge, a charge to recover any actual expense incurred by the Company as a result of such unauthorized or fraudulent use, including an estimate of the cost of gas improperly used prior to reconnecting service.
- f. New Service Tap Charge. Applicants applying for a new tap on the Company's system shall be assessed a new service tap charge of \$850.00 for single-family residences and \$1,200.00 for multi-family and commercial premises, or the actual cost of the installing the new tap, whichever is less. The Company shall provide documentation to an applicant for a new service tap showing the actual cost of installing the new tap in as a part of, on in conjunction with, the bill on which the charge is assessed.
- g. Meter Test Fee. Upon request by a customer, the Company shall test the accuracy of the meter by removing the meter and engaging a independent outside vendor to perform the test. The Company shall assess a fee of \$75.00 for the meter test; provided, however, that this fee will not be

assessed if the meter is not found to be operating within accepted tolerances (plus or minus the 3%), nor shall it be assessed for the first meter test performed in any 36-month period.

- h. Stop Payment Fee – Return of Security Deposit. Upon notification by a customer entitled to the return of all or part of a security deposit held by the Company pursuant to Rules 4901:1-17-04 through 4901:1-17-07, OAC, that the refund check has been lost or has not been received, the Company shall promptly notify its bank to stop payment on the check. If the check was lost by the customer, or was not received by the customer due to the customer's failure to notify the company of a change in the customer's mailing address, the company shall be entitled to assess a fee of \$34.50 for stopping payment on the refund check. The fee shall be deducted from the amount of the security deposit to be returned to the customer through the replacement check. No stop payment fee shall be assessed if the check was not received by the customer due to the Company's error.
 - i. Pressure Test Fee. The Company shall offer to perform the pressure test required by Rule 4901:1-13-05(A)(3)(c), OAC, as a condition of reestablishing service in instances where service has been disconnected for thirty (30) days or longer. The Company may charge and collect a fee of \$80.00 for performing such pressure test, such fee to be in addition to the \$50.00 reconnection fee authorized in Paragraph 9.e of this Section. If the piping fails the pressure test, the owner of the premises shall be responsible for all necessary repairs. Upon a request by a customer for a voluntary disconnection of service to a premises, the Company shall advise the customer of the pressure test requirement that must be satisfied prior to reestablishing service and that, if the Company performs the pressure test, the \$80.00 pressure test fee will apply.
- 11. Rules and Regulations. The Company shall be subject to the PUCO's Minimum Gas Service Standards set forth in Chapter 4901:1-13, OAC. The Company's rules and regulations governing the terms and conditions of service to customers within the corporate limits of the City shall be identical to the rules and regulations set forth in the Company's tariff filed with and approved by the PUCO, and any subsequent PUCO-approved amendments thereto; provided, however, that in the event of any conflict between the Company's PUCO-approved tariff and this ordinance (including, but not limited to, conflicts in the specified rates, charges, and fees), the terms of the ordinance shall apply.
- 12. Notice of PUCO Filings: The Company shall serve a copy of all filings made with the PUCO upon the City Manager on the date the filing is made, including, without limitation, applications for approval of special contracts, all GCR-related filings, applications to adjust the PIPP cost-recovery rider, applications to adjust

the uncollectible expense rider, applications to amend its PUCO tariff, and its annual reports to the PUCO. The Company shall provide a copy of any notice it receives from the PUCO initiating a financial and/or management/performance audit pursuant to Rule 4901:1-14-07, OAC, within three (3) business days after the notice is received.

13. Company Office and Information to be Made Available to Customers. The Company shall, by notice to the City Manager, designate a place or places within the City where customers may play bills, submit complaints, and inspect copies of documents relating to the service provided by the Company. The place or places so designated may be changed at any time by written notice to the City Manager. The Company shall maintain copies of this ordinance, its PUCO-approved tariff, and all ORC statutes and OAC rules cited herein. Such documents shall be made available for inspection upon customer request.
14. City Access to Company Financial Information. The Company shall provide a copy of its annual financial statements to the City Manager within seven (7) days of availability. The financial statements shall include, without limitation, a balance sheet and statements of income, retained earnings, and cash flow.
15. Rates and Charges Upon Expiration of Ordinance. In the event that the City has not enacted a new ordinance to replace and supersede this ordinance upon the expiration of its term, the Company shall continue to render service to customers within the corporate limits of the City pursuant to the terms of this ordinance until a new ordinance takes effect as provided by law or until such time as the PUCO establishes rates, charges, rules and regulations pursuant to Section 4909.18, ORC, or Section 4909.39, ORC. If the Company proposes to increase in its rates and charges following the expiration of this ordinance, the Company shall so advise the City Manager in writing, and shall provide documentation supporting any such proposed increase sufficiently in advance of the expiration of this ordinance to permit the City and the Company to attempt to negotiate a mutually acceptable ordinance prior to the Company filing a 4909.18, ORC, rate increase application with the PUCO.
16. Customer Notice. The Company shall provide written notice to its customers, by bill insert or separate mailing, of the increase in rates and charges authorized by this ordinance. The Company shall submit a copy of this notice to the City Manager or the City Manager's designee for review and approval prior to distributing the notice to its customers.

SECTION 2. Repeal of Prior Ordinances. Ordinance Nos. 3147, 3157, and 3267, adopted, respectively on April 29, 2011, October 4, 2011, and March 18, 2014, are hereby repealed and superseded by this ordinance.

SECTION 3. Company Acceptance of Ordinance. If the Company accepts this ordinance, the Company shall file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage by Council and this ordinance shall constitute a contract between the City and the Company. If the Company does not accept this ordinance, the Company shall file a complaint and appeal from this ordinance with the PUCO pursuant to Section 4909.34, ORC, within (30) days after its passage. If the Company does not file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage and does not file a complaint and appeal from this ordinance with the PUCO within (30) days after its passage by Council, the Company shall be deemed to have accepted this ordinance and shall be bound by its terms as if it had filed a written acceptance.

SECTION 4: Effective Date. This ordinance shall take effect at the earliest time allowed by law.


MAYOR

ADOPTED: January 6, 2015

ATTEST:


CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY : KEVIN MCKEEHAN

PREPARED BY: LAW

ATTACHMENT A



Public Utilities Commission

Chapter 4901:1-14 Uniform Purchased Gas Adjustment Clause

4901:1-14-01	Definitions
4901:1-14-02	Purpose and Scope
4901:1-14-03	Applicability
4901:1-14-04	Reports
4901:1-14-05	Gas Cost Recovery Rate
4901:1-14-06	Customer Billing
4901:1-14-07	Audits
4901:1-14-08	Hearings
4901:1-14-09	Tariffs

Note: Case No. 13-1132-GA-ORD, pursuant to Section 111.15 of the Ohio Revised Code.

4901:1-14-01	Definitions	No Change
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For purposes of this chapter:

- (A) "Ccf" means a unit of gas equal to one hundred cubic feet.
- (B) "Commission" means the public utilities commission of Ohio.
- (C) "Commodity rate" means the portion of gas costs billed by a gas or natural gas company's suppliers (expressed in dollars and cents per Mcf, dekatherm, or BTU), which relates volumetrically to the cost of the units of gas obtained by the company for sale to its customers. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "commodity rate" means the average of the commodity rates expected to be in effect during the period the new gas cost recovery rate will be in effect.
- (D) "Customer" means each billing account of a gas or natural gas company.
- (E) "Current direct cost of production" means the production and gathering expenses associated with utility production volumes from old wells which are included in accounts 750 through 769 of the "Uniform System of Accounts for Class A and B Gas Utilities," and accounts 710, 711, 713, 714, 715, 716, 717, and 719 of the "Uniform System of Accounts for Class C and D Gas Utilities."
- (F) "Demand and service charges" means the portion of gas costs billed by a gas or natural gas company's suppliers or other service providers (expressed in dollars and cents per Mcf, dekatherm, or BTU), which relates to the cost of demand, capacity reservation or use, transportation, storage, balancing, gathering and other related services which are costs to the company of obtaining the gas that it sells prior to and including the physical delivery of the gas to the company's own system to the extent such charges are not included in the "commodity rate" as defined in paragraph (C) of this rule. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "demand and service charges" mean the average of the demand charges expected to be in effect during the period the new gas cost recovery rate will be in effect.
- (G) "Expected gas cost (EGC)" means the weighted average cost of primary gas supplies, utility production from old wells, and includable propane expressed in dollars and cents per Mcf and determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.
- (H) "Gas" means any vaporized fuel transported or supplied to consumers by a gas or natural gas company, including, but not limited to, natural gas, synthetic gas, liquefied natural gas, and propane.
- (I) "Gas company" and "natural gas company" have the meanings set forth in section 4905.03 of the Revised Code.

- (J) "Gas costs" or "cost of gas" means the cost to a gas or natural gas company of obtaining the gas which it sells to its customers. The cost of gas shall include demand, capacity, reservation or use, transportation, storage, balancing, gathering, and other related costs to the company for services rendered or supplies provided by others prior to and including the physical delivery of the gas to the company. The cost of gas does not include the cost of utility storage otherwise recovered in base rates.
- (K) "Gas cost recovery rate (GCR)" means the quarterly update, or other periodic update as approved by the commission, of the gas cost adjustment determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.
- (L) "Includable gas supplies" means primary gas supplies, includable propane, and utility production volumes.
- (M) "Includable propane" means propane used for peak shaving purposes, and propane used for volumetric purposes at the end of a supply period to avoid monetary penalties.
- (N) "Jurisdictional sales" means total historic, forecasted, and/or weather-normalized historic sales, less sales to customers under municipal ordinance rates, except sales under municipal ordinances which have adopted, by reference or otherwise, rates established by the commission.
- (O) "Mcf" means a unit of gas equal to one thousand cubic feet.
- (P) "New well" is either a well where drilling commenced after December 4, 1982, or an old well which is completed to a different pool after December 4, 1982.
- (Q) "Old well" is a well where drilling commenced before December 4, 1982.
- (R) "Pool" has the meaning set forth in paragraph (A)(35) of rule 1501:9-1-01 of the Administrative Code.
- (S) "Primary gas supplies" means historic, forecasted, and/or weather-normalized historic:
- (1) Supplies of natural gas or liquefied natural gas obtained from producers, interstate pipelines, brokers/marketers, or other suppliers;
 - (2) Supplies of synthetic gas purchased under agreements approved by the commission under section 4905.303 of the Revised Code, and other supplies of synthetic gas, except short-term supplies, purchased under contracts approved by the commission;
 - (3) Supplies of gas obtained from other gas or natural gas companies;
 - (4) Supplies of gas, other than utility production volumes from old wells, obtained from Ohio producers;
 - (5) Supplies of gas made available to a gas or natural gas company under self-help arrangements;
 - (6) Special purchases of natural gas not included in short-term supplies; and
 - (7) Utility production volumes from new wells provided that such volumes are priced no higher than the price currently being paid by the utility to independent Ohio producers for gas from like wells.
- (T) "Production unit cost" means the current direct cost of production expressed in dollars and cents per Mcf.
- (U) "Purchased gas adjustment clause" has the meaning set forth in section 4905.302 of the Revised Code.

- (V) "Reconciliation adjustment" means a positive or negative adjustment to future gas cost recovery rates ordered by the commission pursuant to this chapter.
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- (W) "Supplier refund" means a refund from an interstate pipeline company ordered by the federal energy regulatory commission, or from any other supplier or service provider, including interest where appropriate, where such refund is received as one lump-sum payment or credit.
- (X) "Self-help arrangement" means an arrangement between a gas or natural gas company and a customer providing for the transportation of gas owned by the customer from the point of production to the point of consumption.
- (Y) "Short-term supplies" means all special purchases of gas, to the extent that those purchases decrease the level of curtailment to any customer or class of customers, except special purchases approved by the commission under section 4905.303 of the Revised Code. For purposes of this chapter, a special purchase decreases curtailment to a class of customers if curtailment of that class is reduced, maintained at the same level, or increased to a lesser degree as a result of the special purchase.
- (Z) "Special purchase" has the meaning set forth in section 4905.302 of the Revised Code.
- (AA) "Synthetic gas" means gas formed from feedstocks other than natural gas, including, but not limited to, coal, oil, or naphtha.
- (BB) "Total sales" means all historic, forecasted, and/or weather-normalized historic sales of includable gas supplies to retail customers. "Total sales" does not include volumes transported to consumers under self-help arrangements. For purposes of recovery of the balance adjustment, actual adjustment, and reconciliation adjustment, "total sales" does not include sales to customers for which the reverse migration rider applies.
- (CC) "Unaccounted-for gas" means the difference between the measured volume of total gas supply, which includes gas purchased, gas produced by the company, and gas received by the company on behalf of specific customers for redelivery; and the measured volume of gas disposition, which includes gas billed or redelivered to customers and gas for company use. For the purpose of this rule, unaccounted-for gas should be calculated on an annual basis for the twelve months ended August thirty-first of each year, or such other date as the company may show to be more appropriate for its system. The percentage of unaccounted-for gas should be calculated by taking the volumes of unaccounted-for gas as specified above, divided by the volume of total gas supply.
- (DD) "Unit book cost" means the cost of total sales expressed in dollars and cents per Mcf as calculated using standard accounting methods acceptable to the commission and the gas or natural gas company's independent auditors submitting the certificate of accountability as required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code.
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- (EE) "Utility production volumes" means all volumes of gas, other than synthetic gas, produced by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the rates or charges for such production are subject to the jurisdiction of the federal energy regulatory commission.

(FF) "Utility storage" means storage facilities operated and maintained by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the charges for such facilities are incorporated in commodity rates or monthly demand charges filed with or approved by the federal energy regulatory commission or by the commission, provided, however, that no gas or natural gas company shall reflect charges for its own storing facilities or service in its own gas cost recovery rate.

R.C. 119.032 Review Date(s): 1/29/2019
 Promulgated Under: 111.15
 Statutory Authority: 4905.302
 Rule Amplifies: 4905.302
 Prior Effective Dates: 10/21/78, 1/1/80, 7/16/80, 12/4/82, 5/15/84,
5/20/88, 10/11/91, 8/29/04

4901:1-14-02	Purpose and Scope	No Change
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- (A) The purpose of this chapter is to establish a uniform purchased gas adjustment clause to be included in the schedules of gas and natural gas companies subject to the jurisdiction of the commission. The provisions of this chapter establish a gas cost recovery process, which is designed to separate the cost of gas from all other costs incurred by gas or natural gas companies, to provide for each company's recovery of the cost of its includable gas supplies from its customers by means of the quarterly update (or other periodic update as approved by the commission) of the gas cost recovery rate and other provisions of this chapter and to balance the interest of retail sales customers with those of transportation customers. The provisions of this chapter also establish investigative procedures and proceedings, including periodic reports, audits, and hearings, to examine the arithmetic and accounting accuracy of the gas costs reflected in each company's gas cost recovery rate, and to review each company's gas production and purchasing policies to the extent that those policies affect the gas cost recovery rate.
- (B) The commission may, upon an application or a motion filed by a party, waive any requirement of this chapter, other than a requirement mandated by statute, for good cause shown.
- (C) The rules of this chapter supersede any inconsistent provisions, terms, and conditions of the gas or natural gas company's tariffs.

R.C. 119.032 Review Date(s): 1/29/2019
 Promulgated Under: 111.15
 Statutory Authority: 4905.04, 4905.05, 4905.06
 Rule Amplifies: 4905.302, 4905.303
 Prior Effective Dates: 10/21/78, 2/1/80, 8/29/04

4901:1-14-03	Applicability	No Change
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The provisions of this chapter shall apply to all gas and natural gas companies subject to the jurisdiction of the commission except as provided in divisions (C)(4) and (D) of section 4905.302 of the Revised Code, with respect to all schedules of rates established or approved by the commission, including, but not limited to, rate schedules approved or established under sections 4905.31, 4909.19, and 4909.39 of the Revised Code. The provisions of this chapter shall not apply to municipal ordinance rates established under section 743.26 or 4909.34 of the Revised Code or Article XVIII, Section 4 of the Ohio Constitution, except in instances where a municipal ordinance adopts, by reference or otherwise, rates established by the commission.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 10/11/91

4901:1-14-04

Reports

No Change

Each gas or natural gas company subject to the provisions of this chapter shall file with the commission's docketing division quarterly gas cost recovery reports. With commission approval, the gas or natural gas company may revise the expected gas cost component of the gas cost recovery report on a monthly basis. Unless otherwise determined by the commission, the expected gas cost component may be revised, as market conditions warrant, and filed with the commission's docketing division no later than fourteen days prior to the effective date of the gas cost recovery rate. The filing interval for each such report shall be established by the commission. Each gas cost recovery report shall contain:

- (A) An updated gas cost recovery rate, determined in accordance with rule 4901:1-14-05 of the Administrative Code and its appendix;
- (B) The data and calculations used to determine the updated gas cost recovery rate;
- (C) Where appropriate, notations indicating the use of weather-normalized or forecasted sales volumes in the gas cost recovery report and/or updates;
- (D) The frequency of revisions to the expected gas cost component, the effective dates, and the dates such revisions will be filed with the commission; and
- (E) Such other information as the commission requires.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 10/11/91

4901:1-14-05

Gas Cost Recovery Rate

No Change

- (A) The gas cost recovery rate equals:

- (1) The gas or natural gas company's expected gas cost for the upcoming quarter, or other period as approved by the commission, pursuant to paragraph (K) of rule 4901:1-14-01 of the Administrative Code, plus or minus;
- (2) The supplier refund and reconciliation adjustment, which reflects:
 - (a) Refunds received from the gas or natural gas company's interstate pipeline suppliers or other suppliers or service providers plus ten per cent annual interest; and
 - (b) Adjustments ordered by the commission following hearings held pursuant to rule 4901:1-14-08 of the Administrative Code, plus ten per cent annual interest, plus or minus;
- (3) The actual adjustment, which compensates for differences between the previous quarter's, or other commission-approved period's, expected gas cost and the actual cost of gas during that period, plus or minus; and

- (4) The balance adjustment, which compensates for any under- or overcollections which have occurred as a result of prior adjustments, plus or minus.
- (B) The gas cost recovery rate shall be calculated on a companywide basis, except as provided in paragraph (C) of this rule, in accordance with the appendix to this rule.
- (C) The commission may, upon the request of any party or upon its own initiative, permit the company to calculate different gas cost recovery rates for different geographical areas. In determining whether to do so, the commission shall consider:
- (1) Whether the geographical areas involved are contiguous;
 - (2) Whether the cost of obtaining gas for each of the geographical areas involved can be separately identified;
 - (3) The manner in which the geographical areas involved have been treated in the past; and
 - (4) Such other factors as the commission considers appropriate.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 7/2/82, 5/20/88, 10/11/91,
2/11/94, 8/29/04

Appendix to Rule 4901:1-14-05
Gas Cost Recovery Rate Calculation

The Gas Cost Recovery Rate (GCR) shall be determined in accordance with the formulas set forth in this appendix. For purposes of these calculations, the following subscripts shall be used:

- (1) "q" means the quarter which contains the three monthly accounting periods immediately prior to the most recently ended monthly accounting period.
- (2) "m" means each monthly accounting period in q.
- (3) "y" means the period containing the twelve monthly accounting periods immediately prior to the most recently ended monthly accounting period.
- (4) "p" means the time period between the effective date of the current Gas Cost Recovery Rate and the effective date of the Gas Cost Recovery Rate in effect immediately prior to the current rate.
- (5) "z" means the time period between the effective date of the current Gas Cost Recovery Rate and the effective date of the Gas Cost Recovery Rate in effect approximately one year prior to the current rate.
- (6) "s" means each source of primary gas supplies.

Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the company expects the volumes to change substantially, the company may make appropriate adjustments in its calculations and shall fully describe any adjustments in the quarterly Gas Cost Recovery Report to be reviewed in a subsequent audit. All bulk supply volumes shall be corrected to standard temperature and pressure.

(A) EXPECTED GAS COST

The Expected Gas Cost (EGC), expressed in dollars and cents per Mcf, shall be determined as follows ("V" denotes variable"):

- (1) V1 = Commodity Rate for each source of Primary Gas Supplies.
- (2) V2 = Volumes Purchased from each source of Primary Gas Supplies
- (3) V3 = Demand and Service Charges for each source of Primary Gas Supplies and each supplier of demand, capacity reservation or use, transportation, storage, balancing, gathering or other related services rendered prior to and including the physical delivery of the gas to the company's own system to the extent such charges are not included in the commodity rate as defined in paragraph (C) of rule 4901:1-14-01 of the Administrative Code.
- (4)
$$V4 = \sum_{s=1}^j [(V1_s \times V2_{sy}) + (V3_s)]$$

("j" equals the total number of primary gas suppliers)
- (5) V5 = Production Unit Cost
- (6) V6 = Utility Production Volumes from old wells

Appendix to Rule 4901:1-14-05
Gas Cost Recovery Rate Calculation
(Continued)

- (7) $V7 = V5 \times V6_y$
- (8) $V8 =$ Book Cost of Includable Propane
- (9) $V9 =$ Gallons of Includable Propane
- (10) $V10 = V8 \times V9_y$
- (11) $V11 =$ Total Sales
- (12) $EGC = (V4 + V7 + V10) \div V11_y$

(B) SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

The Supplier Refund and Reconciliation Adjustment (RA), expressed in dollars and cents per Mcf, shall be determined as follows:

- (13) $V12 =$ Reconciliation Adjustments ordered by the commission during q
 - (14) $V13 =$ Supplier Refunds received during q
 - (15) $V14 =$ Jurisdictional Sales
 - (16) $V15 = 1.0550 [V12 + (V13 \times (V14_y \div V11_y))]$
 - (17) $V16 = V15 \div V14_y$
 - (18) $V17 =$ V16 as used in computing the currently effective GCR
 - (19) $V18 =$ V16 as used in computing the GCR in effect one quarter prior to the currently effective GCR
 - (20) $V19 =$ V16 as used in computing the GCR in effect two quarters prior to the currently effective GCR.
-
- (21) $RA = V16 + V17 + V18 + V19$

(C) ACTUAL ADJUSTMENT

The Actual Adjustment (AA), expressed in dollars and cents per Mcf, shall be determined as follows:

- (22) $V20 =$ Unit Book Cost of Total Sales
- (23) $V21 =$ EGC in effect during each period m (if the EGC changed during any period m, weighted average EGC shall be used for that period)
- (24) $V22 = \sum_{m=1}^3 [(V20_m - V21) \times V14_m] \pm V33$
- (25) $V23 = V22 \div V14_y$

Appendix to Rule 4901:1-14-05
Gas Cost Recovery Rate Calculation
(Continued)

(26) $V24 = V23$ as used in computing the currently effective GCR

(27) $V25 = V23$ as used in computing the GCR in effect one quarter prior to the currently effective GCR

(28) $V26 = V23$ as used in computing the GCR in effect two quarters prior to the currently effective GCR

(29) $AA = V23 + V24 + V25 + V26$

(D) BALANCE ADJUSTMENT

The Balance Adjustment (BA), expressed in dollars and cents per Mcf, shall be determined as follows:

(30) $V27 = V22$ as used to compute the GCR in effect four quarters prior to the currently effective GCR

(31) $V28 = V23$ as used to compute the GCR in effect four quarters prior to the currently effective GCR

(32) $V29 = V27 - (V28 \times V14_z)$

(33) $V30 = V15$ as used to compute the GCR in effect four quarters prior to the currently effective GCR

(34) $V31 = V16$ as used to compute the GCR in effect four quarters prior to the currently effective GCR

(35) $V32 = V30 - (V31 \times V14_z)$

(36) $V33 = V29 + V32$

(E) GAS COST RECOVERY RATE

The Gas Cost Recovery Rate (GCR) shall be determined as follows:

(37) $GCR = EGC + RA + AA$

- (A) Unless otherwise ordered by the commission, the quarterly updated gas cost recovery rate filed in accordance with rule 4901:1-14-04 of the Administrative Code shall become effective on or after the thirtieth day following the filing date or as otherwise established by the commission. Revisions to the expected gas cost component must be filed no later than fourteen days prior to the gas cost recovery rate effective date and such revisions do not affect the effective date of the gas cost recovery rate. The new gas cost recovery rates may be applied to customer accounts on a service-rendered or bills-rendered basis, at the option of the gas or natural gas company. The commission may at any time order a reconciliation adjustment as a result of errors or erroneous reporting.
- (B) Except as provided in paragraph (C) of this rule, if the gas cost recovery rate changes during a customer's billing cycle and the gas or natural gas company elects to bill on a service-rendered

basis, the gas or natural gas company shall apply a weighted average gas cost recovery (WGCR) rate to its customer bills. The WGCR rate shall be determined in accordance with the following:

- (1) GCR1 equals the gas cost recovery rate in effect during the first part of the billing cycle.
 - (2) GCR2 equals the gas cost recovery rate in effect during the latter part of the billing cycle.
 - (3) V34 equals a variable representing the total number of days in the billing cycle.
 - (4) V34.1 equals a variable representing the total number of days in the billing cycle when GCR1 was in effect.
 - (5) V34.2 equals a variable representing the total number of days in the billing cycle when GCR2 was in effect.
 - (6) $WGCR = [GCR1 \times (V34.1 \div V34)] + [GCR2 \times (V34.2 \div V34)]$.
- (C) If the gas cost recovery rate changes during a customer's billing cycle, and the gas or natural gas company elects to bill on a service-rendered basis, and if the customer's actual daily consumption is known by the gas or natural gas company, the company may, instead of applying a weighted average gas cost recovery rate, apply each gas cost recovery rate which was effective during the billing cycle to the volumes actually consumed when that rate was in effect.
- (D) Each gas or natural gas company shall indicate on each customer bill:
- (1) The gas cost recovery rate expressed in dollars and cents per Mcf or Ccf; and
 - (2) The total charge attributable to the gas cost recovery rate expressed in dollars and cents.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 10/11/91, 8/29/04

4901:1-14-07

Audits

Effective Date: 4/17/2014

- (A) The commission shall conduct, or cause to be conducted, periodic financial and management/performance audits of each gas or natural gas company subject to the provisions of this chapter and division (C)(4) of section 4905.302 of the Revised Code. Unless otherwise ordered by the commission, the audits shall be conducted annually. Except as provided in paragraph (B) of this rule and division (C) of section 4905.302 of the Revised Code, and unless otherwise ordered by the commission, each audit shall be conducted by a qualified independent auditing firm selected according to paragraphs (C) and (D) of this rule. The cost of each such audit shall be paid by the gas or natural gas company.
- (B) The commission may, upon the request of any party or upon its own initiative, conduct the audits required under this rule. In determining whether to do so, the commission shall consider:
- (1) The number of customers served by the company;
 - (2) The cost of employing an independent auditor;
 - (3) The availability of the commission staff to conduct the required audits; and
 - (4) Such other factors as the commission considers appropriate.

- (C) Each independent auditor shall file, with the commission, a certificate of accountability as described in paragraph (E) of this rule. The certificate of accountability shall attest to the accuracy of financial data pertaining to the period of the gas cost recovery rate activity designated by the commission and reference any errors or deviations from the calculations prescribed within Chapter 4901:1-14 of the Administrative Code. Pursuant to this rule, the independent auditor shall assure the commission that:
- (1) The costs reflected in the gas or natural gas company's gas cost recovery rates were properly incurred by the company;
 - (2) The gas cost recovery rates were accurately computed by the gas or natural gas company;
 - (3) The gas cost recovery rates were accurately applied to customer bills; and
 - (4) If the company utilized weather-normalized historic and/or forecasted volumes, the auditor shall verify that the company has reasonably applied such approach throughout the audit period.
- (D) Each gas or natural gas company, so designated by the commission, shall engage an independent auditor and/or consulting firm to conduct a management/performance audit of the company's compliance with the provisions of Chapter 4901:1-14 of the Administrative Code. The commission shall develop a request for proposal (RFP) designed to solicit responses for conducting a management/performance audit. The commission shall have the sole responsibility for sending out and accepting all responses to the RFP and shall select the company's management/performance auditor for the designated audit period. The management/performance audit report shall identify and evaluate the specific organizational structure, management policies, procedures, and reasoning of the company's existing or proposed procurement strategy. The report shall also contain management recommendations based on an evaluation of the company's performance during the audit period pertaining to those areas designated by the commission. The management/performance audit shall review any specific areas of investigation as designated by the commission and selected aspects of the company's gas production and purchasing policies to ascertain whether:
- (1) Company purchasing policies were designed to meet objectives of the company's service requirements;
 - (2) Procurement planning is sufficient to ensure reliable service at optimal prices and is consistent with the company's long-term strategic supply plan submitted pursuant to paragraph (H) of rule 4901:5-7-02 or paragraph (H) of rule 4901:5-7-05 of the Administrative Code; and
 - (3) The company has reviewed existing and potential supply sources.
- (E) The certificate of accountability required by paragraph (C) of this rule shall read as follows:

We have examined the periodic filings of (insert gas or natural gas company name) which support the gas cost recovery (GCR) rates for the periods ended (insert effective ending dates of GCR periods being audited) for conformity in all material respects with the financial procedural aspects of the uniform purchased gas adjustment as set forth in Chapter 4901:1-14 and related appendices of the Administrative Code. Our examination for this purpose was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did/did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the financial procedural aspects of Chapter 4901:1-14 and related appendices of the Administrative Code.

In our opinion, (insert gas or natural gas company name) has/has not fairly determined the GCR rates for the periods ended (insert effective ending dates of GCR periods being audited) in accordance with the financial procedural aspects of the uniform purchased gas adjustment as set

forth in Chapter 4901:1-14 and related appendices of the Administrative Code and properly applied the GCR rates to customer bills.

(If applicable) specific findings presented for the attention of the commission are attached in a separate "memorandum of findings."

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 11/20/87, 5/15/84, 10/11/91, 8/26/04

4901:1-14-08

Hearings

Effective Date: 4/17/2014

- (A) At least sixty days after the filing of each audit report required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code, the commission shall hold a public hearing to review:
- (1) The audit findings, conclusions, and recommendations; and
 - (2) Such other matters relating to the gas or natural gas company's gas cost recovery rates as the commission considers appropriate.
- (B) The gas or natural gas company shall demonstrate at its purchased gas adjustment hearing that its gas cost recovery rates were fair, just, and reasonable and that its gas purchasing practices and policies promote minimum prices consistent with an adequate supply of gas. The commission shall consider, to the extent applicable:
- (1) The results of the management/performance audit;
 - (2) The results of the financial audit;
 - (3) Compliance by the gas or natural gas company with previous commission performance recommendations;
 - (4) The efficiency of the gas or natural gas company's gas production policies and practices; and
 - (5) Such other practices, policies, or factors as the commission considers appropriate.
- (C) The gas or natural gas company shall publish notice of the hearing required under paragraph (A) of this rule throughout its service area at least fifteen and not more than thirty days prior to the scheduled date of hearing by:
- (1) Display ad in a newspaper or newspapers of general circulation;
 - (2) Bill message on or bill insert included with the customer bills; or
 - (3) Separate direct mailing to customers.
- (D) At least sixty days prior to the scheduled date of hearing, the gas or natural gas company shall file such facts, data, or information relating to its gas cost recovery rates as the commission requires.
- (E) Following the conclusion of the hearing, the commission shall issue an appropriate order containing:
- (1) A summary of the audit findings, conclusions, and recommendations; and
 - (2) Such other information or directives as the commission considers appropriate.

(F) The commission may adjust the company's future gas cost recovery rates by means of a reconciliation adjustment as a result of:

- (1) Errors or erroneous reporting;
- (2) Unreasonable or imprudent gas production or purchasing policies or practices;
- (3) Unaccounted-for gas above a reasonable level. It shall be presumed that unaccounted-for gas above five per cent, calculated pursuant to paragraph (CC) of rule 4901:1-14-01 of the Administrative Code, is unreasonable, and the burden shall be on the company to prove otherwise; or
- (4) Such other factors, policies, or practices as the commission considers appropriate.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.302
Rule Amplifies: 4905.302
Prior Effective Dates: 10/21/78, 11/14/85, 5/20/88, 10/11/91
2/11/94, 8/29/04

4901:1-14-09

Tariffs

No Change

Each gas or natural gas company subject to the provisions of this chapter shall file tariffs with the commission which incorporate this chapter in its entirety.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/28/78

NOTICE: The Public Utilities Commission of Ohio speaks through its published decisions. This document is provided for the convenience of the Commission's staff and the public, but is published subject to revision. Please contact the Commission's Legal Department (614-466-7702) for further information or if there appears to be an error.

APPENDIX

Written Summary Information

This summary information is intended to let customers know of the existence and how to get further information orally and in writing relating to the following topics by calling, writing, or e-mailing:

Kristy Smith
Glenwood Energy of Oxford, Inc.
5181 College Corner Pike
Oxford, OH 45056
(513) 523-2555
E-mail address: Kristysmith@glenwoodenergy.com

- A. Complaint Procedures available at Glenwood Energy of Oxford, Inc. or at the PUCO;
- B. Customers Rights and Responsibilities including installation of service, payment of bills, disconnection and reconnection of service, meter testing, security deposits, rights to usage history, deferred payment plans, low-income assistance, information relating to the area's "one-call" or "call-before-you-dig" protection services, and service line responsibility;
- C. Requirements of company personnel on customer premises;
- D. Availability of rate information and alternatives upon request;
- E. A statement that customers may review a copy of the minimum gas service standards on the Commission's website or obtain a copy from the Commission upon request;
- F. Privacy Rights;
- G. Actual meter readings;
- H. ~~Gas choice programs available to Customers, including information on slamming;~~
- I. If your complaint is not resolved after you have called (Glenwood Energy of Oxford, Inc.) or for general utility information, residential and business customers may call the Public Utilities Commission of Ohio (PUCO), toll-free at 1-800-686-7826 or for TDD/TTY toll-free at 1-800-686-1570, from 8 A.M. to 5:30 P.M. weekdays, or visit www.puco.ohio.gov.

The Ohio Consumers' Counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted toll-free at 1-877-742-5622 from 8 A.M. to 5 P.M. weekdays, or visit www.pickocc.org.

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application)
Of Glenwood Energy of Oxford, Inc. for) Case No. 15-210-GA-GCR
Assignment of a Gas Cost Recovery Case)
Number, Submission to Jurisdiction of the)
Commission over Gas Cost Recovery Matters,)
And Submission of a First Gas Recovery)
Filing.)

MONTHLY GCR FILING OF GLENWOOD ENERGY OF OXFORD, INC.

Pursuant to Chapter 4901:1-14 of the Ohio Administrative Code, Glenwood Energy of Oxford, Inc. files its Monthly Gas Cost Recovery Report establishing the gas cost recovery rate to be in effect for the period March 1, 2015 through March 31, 2015.

The gas cost recovery rate effective March 1, 2015 will be \$5.7274 per thousand cubic feet ("Mcf"). This is a decrease of \$0.0175 per Mcf from the gas cost recovery rate approved for the prior month of \$5.7449 per Mcf. This filing includes an Expected Gas Cost of \$5.9983 per Mcf. Glenwood Energy of Oxford's rates will decrease by \$0.0175 per Mcf effective with bills rendered for service during the month of March 2015.

/s/ Richard A. Perkins

Richard A. Perkins, CPA

Chief Financial Officer

Glenwood Energy of Oxford, Inc.

5181 College Corner Pike

Oxford, OH 45056

Tel: (513) 523-2555

Fax: (513) 524-3409

E-mail: richperkins@glenwoodenergy.com

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AMOUNT
EXPECTED GAS COST (EGC)	\$/MCF	5.9983
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	0.0000
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.2710)
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	5.7274

GAS COST RECOVERY RATE EFFECTIVE DATES: March 1 through March 31, 2015

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	2,846,563
UTILITY PRODUCTION EXPECTED GAS COST	\$	
INCLUDABLE PROPANE EXPECTED GAS COST	\$	-
TOTAL ANNUAL EXPECTED GAS COST	\$	2,846,563
TOTAL ANNUAL SALES	MCF	474,560
EXPECTED GAS COST (EGC) RATE	\$/MCF	5.9983

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	0.0000
PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
SECOND PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
THIRD PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	0.0000

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER ACTUAL ADJUSTMENT	\$/MCF	0.1569
PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.1934)
SECOND PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.3215)
THIRD PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.0870
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.2710)

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO. 76-515-GA-ORD
OF THE PUBLIC UTILITIES COMMISSION OF OHIO, DATED OCTOBER 18, 1979.

March 16, 2015

BY: /s/ Richard A. Perkins

Richard A. Perkins, CPA

TITLE: Chief Financial Officer

PURCHASED GAS ADJUSTMENT

SCHEDULE I

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014

<u>SUPPLIER NAME</u>	DEMAND EXPECTED GAS COST AMT (\$)	COMMODITY EXPECTED GAS COST AMT (\$)	MISC EXPECTED GAS COST AMT (\$)	TOTAL EXPECTED GAS COST AMT (\$)
PRIMARY GAS SUPPLIERS				
INTERSTATE PIPELINE SUPPLIERS (SCH. I-A)				
Atmos Energy	0	2,065,062	0	2,065,062
Texas Eastern Transmission Corporation	322,483	0	154,230	476,713
Duke Energy Ohio	200,000	0	475	200,475
Columbia Gas Transmission Corporation	0	104,314	0	104,314
 PRODUCER/MARKETER (SCH. I-A) SYNTHETIC (SCH. I-A) OTHER GAS COMPANIES (SCH. I-B) OHIO PRODUCERS (SCH. I-B) SELF-HELP ARRANGEMENTS (SCH. I-B) SPECIAL PURCHASES (SCH. I-B)		0	0	0 0
TOTAL PRIMARY GAS SUPPLIERS	522,483	2,065,062	154,705	2,846,563
UTILITY PRODUCTION				
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				
INCLUDABLE PROPANE				
(A) PEAK SHAVING (ATTACH DETAILS)				0
(B) BASE LOADING (ATTACH DETAILS)				
TOTAL INCLUDABLE PROPANE				0
TOTAL EXPECTED GAS COST AMOUNT				2,846,563

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 1 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Atmos Energy Marketing
TARIFF SHEET REFERENCE Contract
EFFECTIVE DATE OF TARIFF _____ RATE SCHEDULE NUMBER _____TYPE GAS PURCHASED ☒ NATURAL _____ LIQUIFIED _____ SYNTHETIC
UNIT OR VOLUME TYPE MCF _____ CCF _____ ☒ OTHER DTH
PURCHASE SOURCE ☒ INTERSTATE _____ INTRASTATE _____

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
Transition Costs:			
Transportation Cost Rate Adjustment			
TOTAL DEMAND			-
COMMODITY			
COMMODITY	3.974	519,643	2,065,062
COMMODITY - SST			
Transition Costs:			
Transportation Cost Rate Adjustment			
TOTAL COMMODITY			2,065,062
MISCELLANEOUS			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)(EES)			
INJECTION			
WITHDRAWAL			
Capacity Release - SST (System Sup)			
TOTAL MISCELLANEOUS			
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			2,065,062

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT,
INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT
AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 2 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Texas Eastern Transmission CorporationTARIFF SHEET REFERENCE Sixth Revised Volume No. 2EFFECTIVE DATE OF TARIFF 16 RATE SCHEDULE NUMBER 16TYPE GAS PURCHASED 16 NATURALLIQUIFIEDSYNTHETICUNIT OR VOLUME TYPE MCFCCFX OTHER DTHPURCHASE SOURCE X INTERSTATEINTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND	0.0040	62,832	251
Reservation Charge, Zone 1-2	3.3670	62,832	211,555
Demand Tariff			
Reservation Charge, Zone STX-AAB	2.7220	17,076	46,481
Reservation Charge, Zone ETX-AAB	0.8760	9,864	8,641
Reservation Charge, Zone WLA-AAB	1.1300	19,392	21,913
Reservation Charge, Zone ELA-AAB	0.9500	35,412	33,641
TOTAL DEMAND			322,483
COMMODITY			
COMMODITY			
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			
MISCELLANEOUS			
TRANSPORTATION	0.2968	519,643	154,230
OTHER MISCELLANEOUS (SPECIFY)			
Prepaid Transportation			
TOTAL MISCELLANEOUS			154,230
			476,713

TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT,
INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT
AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 3 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Duke Energy OhioTARIFF SHEET REFERENCE Contract

EFFECTIVE DATE OF TARIFF _____ RATE SCHEDULE NUMBER _____

TYPE GAS PURCHASED ☒ NATURAL☐ LIQUIFIED☐ SYNTHETICUNIT OR VOLUME TYPE MCF☐ CCF☒ OTHER DTHPURCHASE SOURCE ☒ INTERSTATE☐ INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND	Flat		200,000
TOTAL DEMAND			200,000
COMMODITY	-	-	-
COMMODITY	-	-	-
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			0
MISCELLANEOUS			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)			
Duke Energy Ohio - Odorization	0.0010	474,560	475
TOTAL MISCELLANEOUS			475
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			200,475

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT, INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 4 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Columbia Gas Transmission Corporation through Atmos Energy
TARIFF SHEET REFERENCE ITS Tariff
EFFECTIVE DATE OF TARIFF _____ RATE SCHEDULE NUMBER _____TYPE GAS PURCHASED ☒ NATURAL _____ LIQUIFIED _____ SYNTHETIC
UNIT OR VOLUME TYPE _____ MCF _____ CCF ☒ OTHER DTH
PURCHASE SOURCE ☒ INTERSTATE _____ INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND CREDIT ADJUSTMENT			
CONTRACT DEMAND ADJUSTMENT			
WINTER REQUIREMENT DEMAND (5 mos.)			-
WINTER REQUIREMENT DEMAND ADJUSTMENT			
WINTER SERVICE CONTRACT QUANTITY			
OTHER DEMAND (SPECIFY)			
TOTAL DEMAND			-
COMMODITY			
COMMODITY	0.2135	488,588	104,314
COMMODITY			
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			104,314
MISCELLANEOUS			
TRANSPORTATION - SUMMER			-
TRANSPORTATION - WINTER			-
OTHER MISCELLANEOUS (SPECIFY)			
TOTAL MISCELLANEOUS			-
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			104,314

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT,
INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT
AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - B
PAGE 1 OF 1

OTHER PRIMARY GAS SUPPLIERS

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014

SUPPLIER NAME	UNIT RATE	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT
<u>OTHER GAS COMPANIES</u>			
TOTAL OTHER GAS COMPANIES			-
<u>OHIO PRODUCERS</u>			
TOTAL OHIO PRODUCERS			-
<u>SELF-HELP ARRANGEMENT</u>			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)			
TOTAL SELF-HELP ARRANGEMENT			-
<u>SPECIAL PURCHASES</u>			

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

DETAILS FOR THE THREE MONTHS ENDED September 30, 2014

PARTICULARS		UNIT	AMOUNT
JURISDICTIONAL SALES: TWELVE MONTHS ENDED	September 30, 2014	MCF	474,560
TOTAL SALES: TWELVE MONTHS ENDED	September 30, 2014	MCF	474,560
RATIO OF JURISDICTIONAL SALES TO TOTAL SALES		RATIO	100%
SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD			\$0
JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED			\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER			\$0
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.			\$0
INTEREST FACTOR			1.0550
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST			\$0
JURISDICTIONAL SALES: TWELVE MONTHS ENDED	September 30, 2014	MCF	474,560
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.		\$/MCF	\$0.0000

DETAILS OF REFUNDS / ADJUSTMENTS
RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED September 30, 2014

PARTICULARS	AMOUNT
	SEE DETAILS BELOW
<u>SUPPLIER REFUNDS RECEIVED DURING QUARTER</u>	\$0
TOTAL SUPPLIER REFUNDS	\$0
<u>RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER</u>	\$0
	\$0
TOTAL RECONCILIATION ADJUSTMENTS	\$0

DETAILS OF SUPPLIER REFUNDS FOR THE THREE MONTHS ENDED September 30, 2014

DESCRIPTION	MONTH-YEAR	AMOUNT
	Jul-14	\$0.00
	Aug-14	\$0.00
	Sep-14	\$0.00
	TOTAL	\$0.00

PURCHASED GAS ADJUSTMENT

SCHEDULE III

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

ACTUAL ADJUSTMENT

DETAILS FOR THE THREE MONTH PERIOD ENDED September 30, 2014

PARTICULARS	UNIT	MONTH Jul-2014	MONTH Aug-2014	MONTH Sep-2014
SUPPLY VOLUME PER BOOKS				
PRIMARY GAS SUPPLIERS	DTH	9,660	9,178	13,178
UTILITY PRODUCTION	DTH			
INCLUDABLE PROPANE	DTH			
OTHER VOLUMES (SPECIFY)	DTH			
	DTH	-	-	-
TOTAL SUPPLY VOLUMES	DTH	9,660	9,178	13,178
SUPPLY COST PER BOOKS				
PRIMARY GAS SUPPLIERS	\$	77,406	67,296	92,586
UTILITY PRODUCTION	\$			
INCLUDABLE PROPANE	\$			
OTHER COST (SPECIFY)	\$			
	\$	-	-	-
TOTAL SUPPLY COST	\$	77,406	67,296	92,586
SALES VOLUMES				
JURISDICTIONAL	MCF	8,235	7,453	10,197
NON-JURISDICTIONAL	MCF			
OTHER VOLUMES (SPECIFY)	MCF			
	MCF	-	-	-
TOTAL SALES VOLUME	MCF	8,235	7,453	10,197
UNIT BOOK COST OF GAS (SUPPLY \$ / SALES MCF)	\$/MCF	9.3996	9.0294	9.0797
LESS: EGC IN EFFECT FOR MONTH	\$/MCF	6.8080	6.1597	6.3229
= DIFFERENCE	\$/MCF	2.5916	2.8697	2.7568
TIMES: MONTHLY JURISDICTIONAL SALES	MCF	8,235	7,453	10,197
= MONTHLY COST DIFFERENCE	\$	21,342	21,368	28,111
BALANCE ADJUSTMENT SCHEDULE IV				3,639
PARTICULARS	UNIT			
COST DIFFERENCE FOR THE THREE MONTH PERIOD	\$			74,481
DIVIDED BY: TWELVE MONTHS SALES ENDED <u>September 30, 2014</u>	MCF			474,560
= CURRENT QUARTERLY ACTUAL ADJUSTMENT	\$/MCF			0.1569

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.
BALANCE ADJUSTMENT

DETAILS FOR THE THREE MONTHS ENDED

September 30, 2014

PARTICULARS	AMOUNT
COST DIFFERENCE BETWEEN BOOK AND EFFECTIVE EGC AS USED TO COMPUTE AA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR	(\$21,133)
LESS: DOLLAR AMOUNT RESULTING FROM THE AA OF (\$0.0522) / MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF	(\$24,772)
AND THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	
BALANCE ADJUSTMENT FOR THE AA	<u>\$3,639</u>
DOLLAR AMOUNT OF SUPPLIER REFUNDS AND COMMISSION ORDERED RECONCILIATION ADJUSTMENTS AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR.	\$0
LESS: DOLLAR AMOUNT RESULTING FROM UNIT RATE FOR SUPPLIER REFUNDS AND RECONCILIATION ADJUSTMENTS OF \$ - / MCF AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF FOR THE PERIOD THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	\$0
BALANCE ADJUSTMENT FOR THE RA	<u>\$0</u>
DOLLAR AMOUNT OF BALANCE ADJUSTMENT AS USED TO COMPUTE THE BA OF THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR.	\$0
LESS: DOLLAR AMOUNT RESULTING FROM THE BA OF / MCF AS USED TO COMPUTE THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF FOR THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT IMMEDIATELY PRIOR TO THE CURRENT RATE.	\$0
BALANCE ADJUSTMENT FOR THE BA	<u>\$0</u>
TOTAL BALANCE ADJUSTMENT AMOUNT	<u><u>\$3,639</u></u>

Exhibit C

Proposed Revised Tariffs

**P.U.C.O. NO. 1 OF
GLENWOOD ENERGY OF OXFORD, INC.
RULES AND REGULATIONS
GOVERNING THE DISTRIBUTION,
SALE, AND TRANSPORTATION OF NATURAL GAS**

CANCELS

**P.U.C.O. NO. 2 OF
OXFORD NATURAL GAS COMPANY**

Issued: September 18, 2007

Effective: October 10, 2007

Filed in accordance with the October 10, 2007 Finding and Order of the Commission in Case
No. 07-1026-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO

P.U.C.O. No. 1

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Keith G. Smith, CEO

P.U.C.O. No. 1

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Keith G. Smith, CEO

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Appendix

Issued: May 22, 2009

Effective: September 30, 2009

Filed in accordance with the September 30, 2009 Finding and Order of the Commission in Case No. 09-439-GA-UEX.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO

SECTION I – SERVICE

1. Definitions. As used throughout these Rules and Regulations, the terms set for the below are defined as follows:

“Company” means Glenwood Energy of Oxford, Inc., its successors and assigns.

“Gas”, “Gas Cost”, and “Cost of Gas” have the same meanings as defined in Chapter 4901:1-14 of the OAC.

“GCR” means “gas cost recovery rate” as defined in Chapter 4901:1-14 of the OAC.

“Mcf” means 1,000 cubic feet.

“OAC” means the Ohio Administrative Code.

“ORC” means the Ohio Revised Code.

“PIPP” means the “percent of income payment plan”.

“PUCO” or “Commission” means The Public Utilities Commission of Ohio.

“Self-Help Arrangement” has the same meaning as defined in Chapter 4901:1-14, OAC.

“Supplier(s)” means any pipeline, transmission company, broker, or producer supplying gas.

2. Availability. Available to the extent of Company’s gas supply and Company’s gas distribution facilities in all territory where Company’s distribution facilities are located, to customers who contract for gas service under the terms and conditions stated herein, and subject to the Rules and Regulations filed by the Company from time to time with the Commission , and any subsequent revision thereof, and to the lawful orders of regulatory authorities having jurisdiction.

To the extent the Company’s gas supply and Company’s gas distribution facilities are available, the Company will provide natural gas service to the City of Oxford and vicinity and also to the Village of College Corner and vicinity. The rates applicable to customers domiciled in the City of Oxford and vicinity or in the Village of College Corner and vicinity will be governed by the applicable rates established by the regulatory authority having authority over the rates established for the City of Oxford .

3. Application for Service. All applications for service shall be made through the local office of the Company or its authorized agents.

Issued: April 8, 2015

Effective: May 8, 2015

Filed in accordance with the _____, 2015 Finding and Order of the Commission in Case No. 15-680-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO

4. Initiation and Installation of Service. Where no installation of gas pipelines is required, the Company will initiate service within five business days after the Company has been notified that the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met or by the requested installation date when a customer requests an installation date more than five business days after the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met.

Where a new service installation requiring installation of the service line including the setting of the meter is required but does not involve a main line extension installation, the Company will initiate service either within twenty business days after the Company has been notified that the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met or by the requested installation date if such a requested installation date is more than twenty business days after the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met.

Where a residential and small commercial customer requests new service that requires the installation of a main line extension, the Company shall determine if the main line should be extended. If it determines to extend the main line, it shall contact the customer within thirty days with an estimate of the cost of the main line extension and the amount, if any, of a deposit and an estimated date to complete the main line extension.

Prior to initial operation or reestablishing residential or non-residential gas service (including after an outage), the Company shall conduct pressure testing or dial testing on the gas piping downstream of the meter to determine that no leaks exist. The pressure testing shall be accomplished consistent with the requirements of Rule 4901:1-13-05(A)(3), OAC.

If the Company cannot complete the requested service installation on time, it shall promptly notify the customer of the delay, the reasons for the delay, the steps being taken to complete the work, and the probable completion date. If a reschedule completion date cannot be met, the customer shall be promptly notified and if the completion date is delayed by more than five business days, written notification shall be given to the customer providing the reasons for the delay, the steps being taken to complete the work and the new rescheduled completion date.

5. Scheduled Appointments With Customers. The Company shall provide customers with an expected Company arrival time window of four hours or less for all appointments requiring the customer to be present. When the Company will not be able to meet a scheduled appointment, it shall

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GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO

reasonably attempt to notify the customer in advance of the failure to meet the appointment and arrange a new appointment date and time.

6. Turning Gas On. The customer, after making proper application for service, shall notify the Company when he desires service to be established. In no case shall he or his agent or employee turn on the gas at the curb or meter cock.

7. Service not Transferable. No person may commence the use of gas until after making application therefore. Any successor in interest to a customer, including without limitation, heirs, executors, administrators, assignees, trustees, guardians, receivers, and conservators, shall be deemed to be a person who must make application for service, provided that successors in interest whose rights arise from death or incompetence of the customer shall have thirty days in which to make application.

8. Continuity of Service. The Company shall make reasonable provision to supply gas in sufficient quantity and at adequate or uniform pressure, but does not guarantee constant supply or adequate pressure. The Company shall not be liable in damages for failure to supply gas or for interruptions in service, and shall be relieved of its obligations to serve and may discontinue or modify service, if such failure or interruption is due to acts of God, or the public enemy, military action, wars, insurrections, riots, civil disturbances, vandalism, strikes, fires, floods, washouts, explosions, acts or orders of any civil, judicial or military authorities, failure of gas supply or gas facilities, and without limitation by the foregoing, accidents, contingencies or other causes beyond the control of the Company.

Without incurring any liability therefore, the Company may also suspend service after reasonable notice, for such period as may be reasonably necessary to make repairs to or changes in its plant, transmission or distribution systems or other property.

9. Character of Service. The Company's supply of natural gas is received principally from other gas suppliers. The heating value and specific gravity of gases received may vary between delivery points from day to day. These variations are beyond the control of the Company, which can only dispatch the gases received.

10. Service Not to be Disturbed. No customer shall attach or use any appliance which may result in the injection of air, water, or other foreign matter into the Company's lines; and, without prior approval from the Company, no customer shall attach or use any appliance which will increase or

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Keith G. Smith, CEO

P.U.C.O. No. 1

Decrease the pressure in the Company's lines intermittently to such extent as to interfere with continuous service to other customers.

11. No Customer Shall Sell to Another. The customer shall not supply or sell gas for use in any location or by any person other than that specified in the application for service.

12. Access to Premises. The Company and its authorized employees shall have access at all reasonable times to its facilities and at all of the premises in which gas supplied by the Company is used or is to be used. The Company's employees and agents seeking access to the customer's or landlord's premises shall, upon request, identify himself/herself, provide company photo and state the reasons for visit.

13. Customer's Responsibility. The customer assumes all responsibility for property owned by the customer on customer's side of the point of delivery, which will be the inlet side of the meter, for the service supplied or taken, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of delivery.

14. Right-of-Way and Line. The customer, without reimbursement, will make or procure conveyance to Company of right-of-way and installed lines satisfactory to it across property between Company's lines and the customer's property at the location where service is to be furnished, including property owned or controlled by the customer for Company's distribution mains, extensions thereof, or appurtenances necessary for or incidental to the supplying of service to the customer.

15. Charges and Payment for Temporary Service. In addition to regular payments for gas used, the customer shall pay the cost for all material, labor, and other necessary expense incurred by the Company in supplying gas service to the customer at his request for any temporary purpose or use.

16. Customer Indebted to Company. Subject to the requirements of Chapter 4901:1-17, OAC, service will not be supplied to any premises if at the time of application for service the applicant is indebted to Company for any service previously supplied at the same or other premises, until payment of such indebtedness or other arrangement satisfactory to the Company shall have been made.

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Effective: May 8, 2015

Filed in accordance with the _____, 2015 Finding and Order of the Commission in Case No. 15-680-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO

17. Customer Shall Satisfactorily Secure Account. Subject to the requirements of Section 4933.17, ORC, and Chapter 4901:1-17, OAC, the Company may require a customer satisfactorily to secure a new account unless other arrangements are made. A deposit of one-twelfth of the estimated charges for the ensuing twelve months plus 30% of the monthly estimated charge shall be requested at commencement of service.

With respect to small commercial customers, the Company shall establish equitable and non-discriminatory written procedures to determine creditworthiness. Upon request, the Company shall provide small commercial customers with their credit history with the Company, a copy of Rule 4901:1-13-08, OAC, the Commission's website, and local, toll-free and TDD/TTY numbers of the Commission's consumer hotline.

The Company may require a cash deposit of a small commercial customer. If so, it shall give the reason for its decision, options available to establish credit, and may allow the customer to contest the Company's decision and show creditworthiness, raise concerns with the Commission and its staff, and shall provide the customer with the Commission's website and local toll-free and TDD/TTY number of the Commission's call center.

Upon acceptance of the deposit, the Company shall furnish a receipt showing the name of the customer, the address of the premises, the billing address, a statement as to the interest rate to be paid, the length of time the deposit will be held in order to qualify for interest, and the conditions for refunding the deposits.

18. Right to Shut Off Gas. After reasonable notice, the Company shall have the right to discontinue service and the right to disconnect and remove from the premises of any consumer the meter and any other property belonging to the Company for any of the following reasons or purposes:

- (1) Refusing access.
 - (2) Non-payment of bills for gas or transportation, when due.
 - (3) Failure to furnish or maintain required security;
 - (4) Non-use of gas or transportation service;
 - (5) Theft of service, tampering of property, or fraudulent representation or practice;
 - (6) Whenever deemed necessary by the Company for safety reasons;
 - (7) Violation of any of these Rules and Regulations, any Service Agreement, or the General Terms and Conditions applicable to any such agreement;
 - (8) Customer request;
-

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Issued by
GLENWOOD ENERGY OF OXFORD, INC.
Keith G. Smith, CEO

- (9) Customer vacates premises;
- (10) When a safety hazard or emergency may threaten the health and safety of others or other property;
- (11) When the use of gas adversely affects the service of others;
- (12) Violation of law;
- (13) Failure to comply with a contract or tariff;

For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC. For small commercial customers, such right shall be subject to the requirements of Rule 4901:1-13-08(C), OAC.

Before disconnecting small commercial customers, the Company shall give the small commercial customer written notice, not less than 5 business days after the postmark date, before services is disconnected in accordance with the provisions of Rule 4901:1-13-08(D), OAC.

The Company shall follow the provisions of Rule 4901:1-13-09, OAC in the event of disconnection of service for tampering or unauthorized reconnection or for disconnection of service for fraudulent practice.

19. Change of Address of Customer. When the customer changes address, the customer shall give oral notice, followed within three (3) days by written notice, thereof to Company prior to the date of change. The customer is responsible for all service supplied to the vacated premises until such notice has been received and Company has had a reasonable time, but not less than three (3) days to discontinue service.

20. Information Relative to Service. Information relative to the service that will be supplied at a given location should be obtained from the Company. Information given orally or over the telephone shall be subject to confirmation by these Rules and Regulations and the written communications of the company.

21. Reconnection of Service. The Company will follow the provisions of Chapter 4901:1-18 for reconnection of service for residential customers. Unless a small commercial customer requests or agrees otherwise, the Company shall reconnect service by the close of the following regular working day after it receives full amount in arrears for which service was disconnected and receives any deposit required and any tariffed charges, and agrees with the customer on a deferred payment plan and already received a payment (if required under the plan) as well as any required deposit or tariff charges,

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Keith G. Smith, CEO

or the customer establishes that the conditions that warranted disconnection of service have been eliminated. Before a small commercial customer is reconnected, the Company may not require such customer to pay any amount owed but not yet past due or require such customer to pay any amount owed or overdue on other small commercial accounts where the customer has multiple small commercial accounts.

22. Complaints and Complaint Handling Procedures. The Company will make a good faith effort to settle unresolved disputes. It will provide a status report within three business days of receipt to the consumer and to the Commission Staff. If the investigation is not completed within ten days, the Company shall provide status reports to update the customer/consumer or update the customer/consumer and Commission Staff when investigating a complaint at five business day intervals. The Company shall inform the customer/consumer and Commission Staff of the results of the investigation either orally or in writing no later than five business days after the completion of the investigation. If requested, the final report may be reduced to writing. If the customer/consumer disputes the Company's report, the Company shall inform the consumer/customer that the Commission Staff is available to mediate complaints and the Company will provide contact information.

23. Records and Accounts. The Company shall maintain and retain records consistent with Rules 4901:1-13-03 and Appendix A to Rule 4901:1-9-06, OAC. The company shall keep its books and accounts and records in accordance with the Uniform System of Accounts as required by the Public Utilities Commission of Ohio pursuant to Rule 4901:1-13-13, OAC.

SECTION II – METERING AND BILLING

24. Quantity of Gas Delivered by Meter. Gas will be measured by a volumetric or thermal meter installed by the Company, which shall be and remain the property of the Company. Subject to certain exceptions, enumerated below, consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered. Any mistake in reading the registration, however, shall not affect the liability for gas consumed as determined by a corrected reading of the registration. A correction billing based upon discovery of a prior error shall be honored by the customer.

25. Unit of Measurement. The unit of measurement shall be either that quantity of gas which will occupy one (1) cubic foot at a pressure base of fourteen and seventy-three hundredths (14.73) pounds per square inch absolute (thirty [30] inches of mercury), a temperature base of sixty (60) degrees Fahrenheit, (five hundred twenty [520] degrees absolute), and without adjustment for water vapor

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content. To determine the volume of gas delivered, factors such as those required for pressure, temperature, and specific gravity and deviation from Boyle's law, shall be applied; or one million British thermal units of heat as determined by an accurate device.

26. Non-metered Service. Without prejudice to its providing metered service, where warranted, the Company may provide gas light service on a non-metered basis, using for billing purposes the approximate average consumption of such appliance at the Company's current applicable rate.

27. Estimated Bill. When the meter is not read, the Company may estimate the quantity of gas consumed and render a bill for such quantity. All estimated bills shall at some time be followed by a billing based upon a meter reading. The Company shall obtain actual readings of its customer meters at least once every twelve months as well as at the initiation of service and the termination of service. If the Company fails to read a residential or small commercial customer's meter for any reason for any twelve month period and the Company has underestimated the customer's usage, the Company may only bill the customer for the difference between the estimated usage and actual usage under the terms of Section 4933.28, Revised Code, based upon the appropriate rates in effect at the time the natural gas was used. If the Company fails to read a residential or small commercial customer's meter for any twelve month period and the Company has overestimated the customer's usage, the Company shall credit such customer for the overestimated usage at the appropriate rate in effect at the time the natural gas was used.

A customer may request an actual meter read, without charge, if the customer's usage has been estimated for more than two of the immediately preceding billing cycles consecutively or if the customer has reasonable grounds to believe that the meter is malfunctioning. The customer also has the ability to obtain a meter read prior to transferring service to a new retail natural gas supplier or governmental aggregator.

If the Company has read the meter within the immediately preceding 70 days it shall inform the customer, when the customer contacts the Company to initiate or terminate service, of the customer's right to have an actual meter read at no charge to the customer. In a landlord/tenant relationship where neither the Company nor the customer/tenant has access to the meter, the Company shall give notice by mail to both the landlord, when the address is available, and the tenant summarizing its inability to obtain access to the meter.

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Keith G. Smith, CEO

28. Correct Meter. A meter registering between 3% fast and 3% slow shall be deemed for all purposes to be registering correctly. A meter registering incorrectly shall be repaired or replaced by the Company at its expense.

29. Incorrect Meter Readings. During any period that incorrect registration can be established, the meter readings and bills based thereon shall be adjusted by the Company on the basis of all available information concerning the use of gas by the customer. If, as a result of such adjustment, overpayments or underpayments are shown to have occurred, the Company shall reimburse the customer in the amount of such overpayment; and, subject to the requirements of Section 4933.28, ORC, the customer shall pay the Company the amount of such underpayments. The Company shall continue to supply gas to the customer, and the customer shall continue to pay the amounts billed pending the adjustment.

30. Meter Test. Metering accuracy shall be the responsibility of the Company. The Company shall test the meter at the request of the customer using the method prescribed by the Commission. The meter will be removed from the customer's premise and tested by an outside vendor. If the meter is found to be operating within accepted tolerances (plus or minus 3%), the customer shall pay the meter test fee charged by the Company. The date of re-inspection shall be stamped on the meter. If the meter was not operating within accepted tolerances, there shall be no charge for the test or removal. This charge shall not be assessed for the first such test performed in any 36-month period. This section does not apply in the event there has been either tampering or an unauthorized reconnection of the meter or related equipment during the subject period of time.

31. Billing Periods. Bills ordinarily are rendered regularly at monthly intervals. Non-receipt of bills by the customer does not release or diminish the obligation of the customer with respect to payment thereof. Bills are due 25 days from the date of the postmark. Bills shall contain the information required by Rule 4901:1-13-11, OAC.

Meters are ordinarily read at monthly intervals.

32. Payment of Bills. Bills may be paid by the customer at any office of the Company during its regular office hours, to any one of the Company's authorized collecting agents during the regular office hours of such agent, or by first-class mail addressed to the Company address shown on the bill. Any remittance received by the Company by first-class mail bearing U.S. Postal Office

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cancellation date corresponding with or previous to the last date of the net payment period will be accepted by the Company as within the net payment period. Upon request, the Company will provide an updated list of ways to pay bills.

33. Change in Financial Status of Customer. When the customer vacates the premises or becomes bankrupt, when a receiver, trustee, guardian, or conservator is appointed for the assets of the customer, or when the customer makes assignment for the benefit of creditors, the Company shall have the following rights: at the option of the Company, and after reasonable notice, the right to shut off the gas and to remove its property from the customer's premises; and the further right, independent of or concurrent with the right to shut off, to demand immediate payment for all gas theretofore delivered to the customer and not paid for, which amount shall become due and payable immediately upon such demand. For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC.

34. Service Lines. The general term "service line" is commonly used to designate the complete line or connection between the Company's main and the customer's location, up to and including the meter connection at the customer's location. It consists of two distinct parts, (a) the service line connection, and (b) the customer service line.

(a) Service Line Connection

The service line connection consists of the connection of the customer service line at the Company's line. This connection shall be made by the Company and it shall remain the property of the Company. It may include a valve for stopping the flow of any gas into the customer service line.

(b) Customer Service Line, Responsibility, Right-of-Way and Installation

The Company assumes responsibility for the initial installation of the curb-to-meter customer service line, including, if necessary, any riser. The initial installation will be paid by the customer to the Company at the Company's cost. The customer assumes responsibility for activities by the customer and the customer's agents which cause damage to the Company's equipment, the curb-to-meter customer service line or the riser and for appliances and apparatus used in conjunction with the customer's piping. The Company assumes responsibility for the repair, replacement and maintenance of the curb-to-meter customer service line, including the riser.

The customer, without reimbursement, shall furnish all necessary rights of way upon or across property owned or controlled by the customer for any and all of the company's facilities that are necessary or incidental to the supplying of service to the customer, or to continue service to the customer.

The customer, without reimbursement, will make or procure conveyance to the Company, all necessary rights of way upon or across property owned or controlled by the customer, satisfactory to the Company, for the Company's mains or extensions thereof necessary for maintenance incidental to the supplying of service to the customer in the form of Grant or instrument customarily used by the Company for these facilities.

The customer will be charged the cost for the initial installation of the entire curb-to-meter service line and equipment, including tap, risers, meters and service regulators on its side of the point of delivery (outlet of the meter); the Company will maintain the same without invoicing the customer directly. Only the Company's agents are authorized to connect the Company's customer service line to the customer's service.

35. Pressure Regulators. Where service is provided from low pressure lines, the Company shall furnish the necessary pressure regulator or regulators, which regulator or regulators shall remain the property of the Company.

The customer shall install and maintain, at his expense, substantial housing acceptable to the Company in size and design for the regulator or regulators and the meter in order to protect them from the weather and molestation.

If it becomes necessary to construct, operate, and maintain a heater to maintain satisfactory operation of the regulator or regulators, the gas used in such heater shall be at the expense of the customer and shall be taken from the outlet side of the meter serving the customer.

36. Meter Furnished. The Company will furnish each customer with a meter of such size and type as the Company may determine will adequately serve the property of the Company, and the Company shall have the right to replace it as the Company may deem it necessary.

37. Meter Location. The Company shall determine the location of the meter, which shall ordinarily be outside of any enclosed building and shall be accessible to the Company without the necessity of customer presence or approval.

When changes in building or arrangements therein render the meter inaccessible or exposed to hazards, the Company may require the customer, at the customer's expense, to relocate the meter setting together with any portion of the customer's service line necessary to accomplish such relocation.

38. Only Company Can Connect Meter. The owner or customer shall not permit anyone who is not an authorized agent of the Company to connect or disconnect the Company's meters, regulators or gauges or in any way alter or interfere with the Company's meter, regulators or gauges.

39. Customer Piping. The customer shall install, own and maintain, at the customer's expense, the customer piping from the outlet of the meter to gas burning equipment.

40. Appliances. The customer shall install and maintain all gas burning equipment at the Customer's expense.

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41. Standards for Customer's Property. The customer's service line, customer piping, fittings, valves, connections, equipment venting and all associated equipment shall be installed with materials and workmanship which meet the reasonable requirements of the Company and shall be subject to inspection or test by the Company. The Company shall have no obligation to establish service until after such requirements of the Company with respect to the facilities in place at the time of the test.

The first inspection or test at any premises, including both service lines and customer piping, shall be without charge. In the case of leak, error, patent defect or other unsatisfactory condition resulting in the disapproval of the line or piping by the Company, the necessary correction shall be made at the customer's expense; and then the lines and piping will be inspected and tested again by the Company. Each additional inspection and test, when required after correction, shall be subject to a charge covering the cost thereof.

42. Discontinuance of Supply on Notice of Defect in Customer's Property. If the customer's service line, customer piping, pressure regulators, fittings, valves, connections, equipment, venting and any other associated equipment on a customer's premises are defective or in such condition as to constitute a hazard, the Company, upon notice to it of such defect or condition and reasonable notice to the customer, may discontinue the supply of gas to such customer until such defect or condition has been rectified by the customer in compliance with the reasonable requirements of the Company.

43. No Responsibility for Material or Workmanship. The Company is not responsible for maintenance of, or any imperfect material or defective or faulty workmanship in, the customer's service line, customer piping, pressure regulators, fittings, valves, connections, equipment, venting and any other associated equipment and is not responsible for any loss or damage arising from inadequate or improper maintenance or from imperfect material or defective or faulty workmanship.

44. Inspection of Altered Piping. It shall be the duty of the customer to notify the Company promptly of any additions, changes, alterations, remodeling or reconstruction affecting gas piping on the customer's premises.

SECTION III – GENERAL

45. Subject to PUCO Rules and Regulations. These Rules and Regulations are subject to and include as part thereof all orders, rules and regulations applicable to the Company from time to time issued or established by the Commission under its powers.

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46. Amendments. The Company reserves the right to modify, alter or amend the foregoing Rules and Regulations and to make such further and other rules and regulations as experience may suggest as the Company may deem necessary or convenient in the conduct of its business, and as the Commission may approve.

47. Consumer Safeguards. The Company shall maintain a listing including the 24-hour emergency number in each local telephone service provider's directory operating in the Company's service territory. The Company shall not commit any unfair or deceptive acts or practices in connection with the promotion or provision of service. The Company shall only disclose a customer's account number or social security number without the customer's written consent for natural gas company credit evaluation, collections, and/or credit reporting or pursuant to a court order or subpoena. Upon customer request, the Company shall timely provide twelve months of a customer's usage history and twenty-four months of a customer's payment history to the customer.

48. Written Summary Information. The Company shall provide to new customers and to existing customers who request it, a written summary information dealing with who to contact concerning different rights and responsibilities. Pursuant to Rule 4901:1-13-06, OAC, this written summary information is contained in an appendix to this tariff.

SECTION IV – GAS DISTRIBUTION SERVICE

49. Description of Service. Applicable for gas service from existing distribution lines of Company having sufficient capacity therefore, to customers at one location who will guarantee payment of the minimum monthly charge for a term of twelve consecutive months. Company shall have the right to curtail deliveries of gas hereunder whenever and to the extent necessary in its sole judgment for the protection of service to its human needs customers. Company shall not be required to furnish gas service hereunder to any customer or applicant except by written application for gas service by the customer to Company.

50. Gas Distribution Rates and Charges.

The gas distribution rates and charges set forth below have been superseded by the rates and charges established by the City of Oxford's most recent Ordinance which is attached to this tariff. Those rates and charges established by the City of Oxford's most recent Ordinance which is attached to this tariff also apply to the Village of College Corner and vicinity. Other rates and charges that do not appear in this tariff have also been established by the City of Oxford.

Monthly Customer Charge - \$6.50 per meter per month charged to each customer regardless of the amount of gas if any, consumer during the month; provided,

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		however, that the customer charge shall not be imposed in any month in which there is no consumption as a result of a voluntary request by the customer for the shut-off of the meter.
General Service Rate	-	A volumetric base rate of \$2.39 per MCF of gas delivered shall be charged to all general service customers.
Self-Help Arrangements	-	Nothing shall prevent the Company from entering into self-help arrangements with customers to provide for the transportation of gas owned by the customer to the customer's premises. All such special contracts must be filed and approved by the Commission.

51. Gas Cost Recovery ("GCR") Rate. In addition to the rates and charges set forth above and below, the Company shall also be entitled to recover the cost of obtaining gas it sells to its customers through a GCR rate, which shall comply, in all respects, with the rules governing GCR rates set forth in Chapter 4901:1-14, OAC, and with the Commission's Opinion and Order in Case Nos. 06-350-GA-CMR and 06-521-GA-GCR. Chapter 4901:1-14, OAC, is attached to this tariff as Attachment A.

52. GCR Over-Recovery Credit. The general service rate set forth in Paragraph 50 of Section IV shall be offset by a credit of \$0.20 per Mcf to effectuate the refund of certain past GCR over-recoveries in accordance with the Commission's Opinion and Order in Case No. 06-350-GA-CMR and 06-521-GA-GCR. This rider amount will decrease to \$0.00 when the total refund has been completed in accordance with the terms approved in the Commission's Opinion and Order in Case Nos. 06-350-GA-CMR and 06-521-GA-GCR.

53. Mcf Excise Tax Rider. In addition to all other rates and charges, all gas consumed shall be subject to an Mcf tax rider to provide for the recovery of the Company's excise tax liability under Section 5727.811, ORC.

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A rate of \$.0411 per Mcf shall be applicable to all volumes delivered, except volumes statutorily exempted from the tax or to flex customers, to recover the tax on natural gas distribution pursuant to Section 5727.811, ORC.

Flex Customers

All bills rendered to a flex customer as defined by Section 5727.80(N), ORC, shall be adjusted to provide for recovery of the Mcf excise tax at the rate of \$.02 per Mcf on all volumes delivered.

54. Gross Receipts Tax Rider. In addition to all other rates and charges, amounts billed by the Company shall be subject to a rider at the Company's effective gross receipts tax rate to provide for the recovery of the Company's gross receipts tax liability under Section 5727.25, ORC.

The Gross Receipts Tax Rider is applicable to all charges billed by the Company, including miscellaneous charges and all applicable rider rates, except that this rider shall not be billed to those customers statutorily exempted from the payment of gross receipts taxes.

All bills rendered shall be adjusted to include the effect of the Ohio excise tax on gross receipts billings at a rate of 4.9032%.

55. PIPP Cost Recovery Rider. In addition to all other rates and charges, the Company shall be entitled to recover, through a rider, the cost associated with the PIPP program. Such rider is to be calculated and adjusted in accordance with the order of the Commission in Case No. 02-2297-GA-PIPP. Customers receiving service shall pay an additional amount per Mcf for the recovery of PIPP costs. The current PIPP charge is \$.0293 per Mcf.

56. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within 25 days of the date of the invoice, an additional amount of 5% of the unpaid balance will become due and payable as a part of the customer's total obligation. The Company will notify customers of the amount that will be due in the event the customer fails to make timely payment by utilizing a net/gross bill format. The late payment charge shall not be applicable to the unpaid balances of any customer enrolled in PIPP or a payment plan pursuant to Rule 4901:1-18-04, OAC.

57. Returned Check Charge. Where the customer's financial institution returns a customer's check for insufficient funds, the Company shall assess a return check charge of the lesser of

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GLENWOOD ENERGY OF OXFORD, INC.

~~John Stenger, Chief Operating Officer~~

Keith G. Smith, CEO

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\$25.00 or the amount actually charged the Company by its bank for dishonored checks. However, this charge will not be assessed if the customer establishes that the cause of the dishonored check was bank error.

58. Field Collection Fee. Where a Company employee is dispatched to a customer's premises to disconnect service for non-payment, the customer may avoid disconnection by paying the full amount owed. However, the Company may assess a \$15.00 field collection charge for accepting such payment. This charge may be assessed either at the time the delinquent amount is collected or on a subsequent bill.

59. Reconnection Charge. Where the Company has actually disconnected service to a customer premises, the Company may assess and collect a reconnection charge of \$40.00 as a condition for reconnecting service to said premises, regardless of the length of time the service was disconnected and regardless whether the disconnection was voluntary or involuntary. If service was disconnected as a result of unauthorized or fraudulent use by the customer, the Company may, in addition to the \$40.00 reconnection charge, also impose a charge to recover any actual expense incurred by the Company as a result of such unauthorized or fraudulent use, including an estimate of the cost of gas improperly used, prior to restoring service to said customer.

60. Service Tap Charge. Applicants applying for a new tap on the Company's system shall be assessed a service tap charge of \$500.00 for single family residences and \$1,000.00 for multi-family and commercial premises, or the actual cost of installing the new tap, whichever is less.

61. Meter Test Fee. The Company shall test the meter at the request of the customer using the method prescribed by the Commission. The meter will be removed from the customer's premise and tested by an outside vendor. If the meter is found to be operating within accepted tolerances (plus or minus the 3%), the customer shall pay the meter test fee of \$62.50 for such a test. The date of re-inspection shall be stamped on the meter. However, this charge will not be assessed if the meter was not operating within plus or minus three percent nor shall it be assessed if it is the first test performed in any 36-month period.

62. Credit Check Processing Charge. The Company may impose a charge of \$10.00 when making a credit check for a customer who applies to have service initiated.

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62.1 Uncollectible Expense Rider. In addition to the above rates, a charge of \$0.0459 per Mcf will be applied to all gas consumed pursuant to this rate schedule to recover the cost associated with uncollectible accounts of those Customers subject to Uncollectible Expense Riders. The Company will file an application with the Public Utilities Commission of Ohio requesting approval to change this charge if the Company determines that the annual uncollectible expense has increased or decreased by more than ten percent compared to the uncollectible expense experience during the annual period upon which the current charge is based.

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Keith G. Smith, CEO

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SECTION V – TRANSPORTATION SERVICE

63. Description of Service. This service consists of delivery of customer-owned or supplied natural gas volumes injected by the customer into the Company's facilities, with no assurance of continued delivery of natural gas from general system supply in the event of interruption of the customer's supply.

64. Rate.

For all MCF transported/month - \$2.39/Mcf

This rate does not reflect any sale of gas from the Company to the customer, but are agreed transportation charges. In the event the rate of applicable taxes already included in the transportation service charge are increased or decreased, or new taxes applicable to the transportation of natural gas are imposed, the customer's rate shall be adjusted upward or downward to reflect such tax increases, tax decreases or new taxes.

The Company, at its sole discretion, may offer the transportation service specified above at rates that are downwardly flexible from the maximum rates above. Such reduced rates will be determined based on competitive services available to the customer and the Company's need to achieve load preservation or the economic recovery of costs of the Company.

65. New Facilities. Where necessary, and after the customer agrees, the Company will construct all additions, replacements or betterments of its facilities in order to accommodate the volumes of gas delivered to and by the Company on the customer's behalf; the Company will bill the customer for the cost thereof; and the customer agrees to pay such costs within 30 days after receipt of the Company's bill, or as the parties may otherwise agree. The Company shall own all or part of the customer's service line contained within the customer's property at the location where service is to be furnished.

66. Banking. The Company will not be required for any period of time to bank any gas that is delivered to the Company for the account of the customer and which is not consumed by the customer. In the event the customer uses in any billing period natural gas in excess of the customer-owned or supplied volumes, the excess volumes shall be billed to the customer at the actual cost to the Company, not to exceed the then applicable rate for gas distribution service as provided in Section IV of these Rules and Regulations.

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Keith G. Smith, CEO

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67. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within 25 days of the date of the invoice, an additional amount of 5% of the unpaid balance will become due and payable as a part of the customer's total obligation. The Company will notify customers of the amount that will be due in the event the customer fails to make timely payment by utilizing a net/gross billing format.

68. Additional Terms and Conditions. Transportation service is available to the extent of the Company's gas distribution facilities in all territory where the Company's distribution facilities may be located, to customers who apply for gas service under the terms and conditions stated herein, and subject to the Company's utility service obligations to its distribution customers, to law, to the applicable Rules, Regulations and Rates filed by the Company from time to time with the Commission and any subsequent revision thereof, and to the lawful orders and applicable gas transportation guidelines of regulatory authorities having jurisdiction.

69. Application. The company shall not be required to furnish transportation service hereunder to any customer or applicant except by written application for transportation service between the Company and the customer setting forth the following information:

- (a) The name, address, and telephone number of the customer.
- (b) The nature and extent of any interest which each party to the arrangement holds in any other party to the arrangement, or in any public utility subject to the jurisdiction of the Commission.
- (c) The location of the intended points of delivery to the customer.
- (d) Minimum and maximum volumes and nominating procedures for transportation service.

70. Title to Gas. The customer warrants the title to the gas delivered to the Company and covenants and agrees to indemnify the Company for and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or attributable to the adverse claims of any and all other persons or parties to such gas.

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Issued by
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Keith G. Smith, CEO

ORDINANCE NO. 3298

AN ORDINANCE TO REGULATE THE RATES AND CHARGES TO BE CHARGED AND COLLECTED AND THE SERVICES TO BE RENDERED BY GLENWOOD ENERGY OF OXFORD, INC., ITS SUCCESSORS AND ASSIGNS, FOR GAS AND GAS SERVICE FURNISHED TO ALL OF ITS CUSTOMERS WITHIN THE CORPORATE LIMITS OF THE CITY OF OXFORD DURING THE PERIOD ENDING FEBRUARY 28, 2018, AND REPEALING AND SUPERSEDING ORDINANCE NOS. 3147, 3157, AND 3267, WHICH, TOGETHER, PREVIOUSLY REGULATED SUCH RATES, CHARGES, AND SERVICES.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OXFORD, BUTLER COUNTY, STATE OF OHIO, THAT:

SECTION 1: Rates, Charges, Rules, and Regulations. The rates and charges to be charged and collected and the rules and regulations governing services to be rendered by Glenwood Energy of Oxford, Inc., its successors and assigns, for gas and gas service furnished to all of its customers within the limits of the City of Oxford during the period ending February 28, 2018 shall be as set forth in this ordinance, which is hereby adopted pursuant to Article XVIII, Section 4 of the Ohio Constitution and Section 4909.34 of the Ohio Revised Code.

1. Definitions. The following definitions shall apply in the interpretation and enforcement of this ordinance unless the context clearly shows a different meaning is intended.

“City” means City of Oxford, Ohio.

“City Manager” means the city manager of the City of Oxford, Ohio.

“Company” means Glenwood Energy of Oxford, Inc., its successors and assigns.

“Council” means City Council of the City of Oxford, Ohio.

“Gas,” “gas costs,” and “cost of gas” have the same meanings as defined in Chapter 4901:1-14, OAC.

“GCR” means “gas cost recovery rate” as defined in Chapter 4901:1-14, OAC.

“Mcf” means one thousand cubic feet.

“OAC” means the Ohio Administrative Code.

“ORC” means the Ohio Revised Code.

“PIPP” means the “percent of income payment plan” as set forth in Chapter 4901:1-18, OAC.

“PUCO” means the Public Utilities Commission of Ohio.

“Self-Help Arrangement” has the same meaning as defined in Chapter 4901:1-14, OAC.

2. Authorized Gas Distribution Rates and Charges. Effective with bills rendered on or after March 1, 2015 through the bills for the monthly service period ending February 28, 2018, the Company shall charge the following rates and charges for delivering gas to its customers within the City limits:
 - a. Monthly Customer Charge. The Company shall charge a fixed monthly customer charge of \$8.00 per meter per month to each customer regardless of the amount of gas if, any, consumed during the month; provided, however, that the customer charge shall not be imposed in any month in which there is no consumption as a result of a voluntary request by the customer for the shutoff of the meter.
 - b. General Service Rate. The Company shall charge a base distribution rate of \$3.03 per Mcf of gas delivered to all general service customers.
 - c. Self-Help Arrangements. Nothing contained in this ordinance shall prevent the Company from entering into self-help arrangements with customers to provide for the transportation of gas owned by the customer to the customer’s premises; provided, however, that all such special contracts must be filed with and approved by the PUCO pursuant to Section 4905.31, ORC.
3. Gas Cost Recovery Rate. In addition to the rates and charges for gas distribution service set forth in Section 1.2 above, the Company shall be entitled to recover the cost of obtaining the gas it sells to its customers through a GCR rate, which shall be subject to the jurisdiction of, and regulated by, the PUCO. As provided in Ordinance No. 3147, and in accordance with the PUCO’s September 19, 2007 Opinion and Order in its Case Nos. 06-350-GA-CMR and 06-521-GA-GCR, the Company shall be authorized to include as an expected gas cost eligible for recovery through the GCR rate under Rule 4901:1-14-05, OAC, the amount of the actual, invoiced fixed charges imposed by Duke Energy Ohio in connection with the Company’s use of the Duke Energy Ohio’s transportation pipeline to transport gas from the Millville Station to the Company’s Oxford city gate, up to a maximum of \$200,000 per year. Any such Duke Energy Ohio charges in excess of \$200,000 annually shall not be included by the Company as a cost of gas and shall not be proposed for recovery through the GCR rate. If the arrangement under which the Company transports gas from the Millville Station to the Company’s city gate changes during the term of this ordinance, the Company may

continue to include the amount of any actual, invoiced fixed charges or, if applicable, capital costs associated with this pipeline as an expected gas cost eligible for recovery through the GCR rate; provided, however that the amount proposed for recovery through the GCR rate shall be limited as necessary to fairly allocate the total charges or costs between the Company's GCR customers and other customers served through the pipeline on a relative throughput basis. The Company shall provide the City Manager with documentation supporting such charges or costs and the allocation methodology prior to including the cost as an expected gas cost in its GCR filings with the PUCO. The Company shall be subject to PUCO financial and management/ performance audits relating to its GCR calculations and its gas procurement practices as provided in Rule 4901:1-14-07, OAC.

4. Mcf Tax Rider. In addition to all other rates and charges set forth in this section, all gas consumed shall be subject to an Mcf tax rider to provide for the recovery of the Company's excise tax liability under Section 5727.811, ORC.
5. Gross Receipts Tax Rider. In addition to all other rates and charges set forth in this section, amounts billed by the Company shall be subject to a rider at the Company's effective gross receipts tax rate to provide for the recovery of the Company's gross receipts tax liability under Section 5727.25, ORC.
6. Pipeline Relocation Rider. In addition to all other rates and charges set forth in this section, all gas consumed shall be subject to the Pipeline Relocation Rider of \$0.2406 per Mcf of gas delivered to recover the actual costs incurred by the Company, including the actual carrying costs, associated with moving its natural gas pipeline to accommodate the relocation of US Rt. 27. Pursuant to Ordinance No. 3267, the Pipeline Relocation Rider was implemented effective with bills rendered on or after May 1, 2014 and said rider shall remain in effect through the bills for the monthly service period ending April 30, 2019 or until the costs are fully recovered, whichever first occurs. This Pipeline Relocation Rider shall be the exclusive mechanism for recovery of the costs associated with moving the natural gas pipeline, and the Company shall not be entitled to include said costs in the revenue requirement used to determine rates and charges in any subsequent City rate ordinance or in any proceeding before the PUCO. Commencing in 2014, the reduction in annual pro forma tax expense resulting from the investment associated with moving the pipeline that would otherwise be recognized in determining the General Service Rate revenue requirement shall be quantified by the Company and shall be credited to customers through an adjustment to the Pipeline Relocation Rider rate, such adjustment to be effective with the bills for the monthly service period ending May 31 of the year following the tax year. The Company shall provide documentation to the City Manager showing the calculation of the credit no later than fifteen (15) days prior to the date of the annual adjustment.

7. PIPP Cost-Recovery Rider. In addition to all other rates and charges set forth in this section, the Company shall be entitled to recover the costs associated with the PIPP program through a PIPP cost-recovery rider, which shall be subject to the jurisdiction of, and regulated by, the PUCO.
8. Uncollectible Expense Rider: In addition to all other rates and charges set forth in this section, the Company shall be entitled to recover its uncollectible expense through an uncollectible expense rider, which shall be subject to the jurisdiction of, and regulated by, the PUCO.
9. Tax Change Adjustments. If, during the term of this ordinance, a governmental authority imposes a new tax, removes an existing tax, or increases or reduces the rate of an existing tax, the effect of which is to increase or reduce the annual tax liability of the Company, the Company shall be entitled to adjust the rates authorized in this section by implementing a new rider or, if applicable, eliminating or adjusting an existing rider, calculated so as to produce the pro forma annual revenues that will reflect the increase or decrease in the Company's annual tax liability. This provision does not apply to changes in the property tax rates or liability. A rider implemented or adjusted pursuant to this provision may be rounded to nearest one-quarter (\$0.0025) cent per Mcf. The Company shall provide written notice to the City Manager of its intent to implement any such new rider or adjust or eliminate an existing rider, and of the proposed effective date of such rate change, said notice to be provided no later than thirty (30) days prior to the proposed effective date of the rate change. The written notice shall include all documentation, information, and calculations relied on by the Company to support the proposed rate change. The City shall, upon notice to the Company, be entitled to inspect any Company books or records as may be necessary to verify the accuracy of the proposed change. No rate change as described herein shall become effective until the City Manager advises the Company that the City finds the proposed rate change to be a tax-related change of the type contemplated by this provision and that the proposed rate has been properly calculated; provided, however, if the City Manager does not so inform the Company within fourteen (14) days of receipt of the written notice, the rate change shall take effect automatically as of the proposed effective date.

10. Miscellaneous Charges. In addition to all other rates and charges set forth in this section, the Company shall be entitled to impose the following charges:
 - a. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within twenty-five (25) days of date of the invoice, an additional amount of one and one-half percent (1.5%) of the unpaid balance will be assessed on the customer's subsequent bill. This charge is not applicable to the unpaid account balances of a customer enrolled in PIPP or a payment plan pursuant to Rule 4901:1-18-04, OAC.

- b. Returned Check Charge. Where the customer's financial institution returns a customer's check for insufficient funds, the Company shall assess a returned check charge of \$25.00; provided, however, that this charge will not be assessed if the customer establishes that the cause of the dishonored check was bank error.
- c. Credit Check Processing Charge. The Company may impose a charge of \$15.00 for a credit check on an applicant for service..
- d. Field Collection Fee. Where a Company employee is dispatched to a customer's premises to disconnect service for nonpayment, the customer may avoid disconnection by paying the full amount owed; provided, however, that the Company may assess a \$20.00 field collection charge for accepting such payment. This charge may be assessed either at the time the delinquent amount is collected or on a subsequent bill.
- e. Reconnection Charge. Where service to a premises has been disconnected by the Company by shutting off the meter, the Company may charge and collect a reconnection charge of \$50.00 as a condition of restoring service to the premises. The reconnection charge shall apply without regard to the length of time the service was disconnected, whether the disconnection was voluntary or involuntary, or whether the customer requesting reconnection is the same customer as the customer at the time service to the premises was disconnected. Upon a request by a customer for a voluntary disconnection of service to a premises, the Company shall advise the customer that the \$50.00 reconnection charge will apply if service is subsequently restored. If service was disconnected as a result of unauthorized or fraudulent use by the customer, the Company may impose, in addition to the \$50.00 reconnection charge, a charge to recover any actual expense incurred by the Company as a result of such unauthorized or fraudulent use, including an estimate of the cost of gas improperly used prior to reconnecting service.
- f. New Service Tap Charge. Applicants applying for a new tap on the Company's system shall be assessed a new service tap charge of \$850.00 for single-family residences and \$1,200.00 for multi-family and commercial premises, or the actual cost of the installing the new tap, whichever is less. The Company shall provide documentation to an applicant for a new service tap showing the actual cost of installing the new tap in as a part of, on in conjunction with, the bill on which the charge is assessed.
- g. Meter Test Fee. Upon request by a customer, the Company shall test the accuracy of the meter by removing the meter and engaging a independent outside vendor to perform the test. The Company shall assess a fee of \$75.00 for the meter test; provided, however, that this fee will not be

assessed if the meter is not found to be operating within accepted tolerances (plus or minus the 3%), nor shall it be assessed for the first meter test performed in any 36-month period.

- h. Stop Payment Fee – Return of Security Deposit. Upon notification by a customer entitled to the return of all or part of a security deposit held by the Company pursuant to Rules 4901:1-17-04 through 4901:1-17-07, OAC, that the refund check has been lost or has not been received, the Company shall promptly notify its bank to stop payment on the check. If the check was lost by the customer, or was not received by the customer due to the customer's failure to notify the company of a change in the customer's mailing address, the company shall be entitled to assess a fee of \$34.50 for stopping payment on the refund check. The fee shall be deducted from the amount of the security deposit to be returned to the customer through the replacement check. No stop payment fee shall be assessed if the check was not received by the customer due to the Company's error.
 - i. Pressure Test Fee. The Company shall offer to perform the pressure test required by Rule 4901:1-13-05(A)(3)(c), OAC, as a condition of reestablishing service in instances where service has been disconnected for thirty (30) days or longer. The Company may charge and collect a fee of \$80.00 for performing such pressure test, such fee to be in addition to the \$50.00 reconnection fee authorized in Paragraph 9.e of this Section. If the piping fails the pressure test, the owner of the premises shall be responsible for all necessary repairs. Upon a request by a customer for a voluntary disconnection of service to a premises, the Company shall advise the customer of the pressure test requirement that must be satisfied prior to reestablishing service and that, if the Company performs the pressure test, the \$80.00 pressure test fee will apply.
- 11. Rules and Regulations. The Company shall be subject to the PUCO's Minimum Gas Service Standards set forth in Chapter 4901:1-13, OAC. The Company's rules and regulations governing the terms and conditions of service to customers within the corporate limits of the City shall be identical to the rules and regulations set forth in the Company's tariff filed with and approved by the PUCO, and any subsequent PUCO-approved amendments thereto; provided, however, that in the event of any conflict between the Company's PUCO-approved tariff and this ordinance (including, but not limited to, conflicts in the specified rates, charges, and fees), the terms of the ordinance shall apply.
- 12. Notice of PUCO Filings: The Company shall serve a copy of all filings made with the PUCO upon the City Manager on the date the filing is made, including, without limitation, applications for approval of special contracts, all GCR-related filings, applications to adjust the PIPP cost-recovery rider, applications to adjust

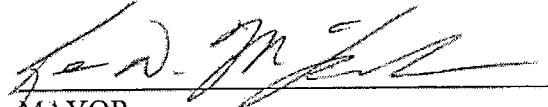
the uncollectible expense rider, applications to amend its PUCO tariff, and its annual reports to the PUCO. The Company shall provide a copy of any notice it receives from the PUCO initiating a financial and/or management/performance audit pursuant to Rule 4901:1-14-07, OAC, within three (3) business days after the notice is received.

13. Company Office and Information to be Made Available to Customers. The Company shall, by notice to the City Manager, designate a place or places within the City where customers may pay bills, submit complaints, and inspect copies of documents relating to the service provided by the Company. The place or places so designated may be changed at any time by written notice to the City Manager. The Company shall maintain copies of this ordinance, its PUCO-approved tariff, and all ORC statutes and OAC rules cited herein. Such documents shall be made available for inspection upon customer request.
14. City Access to Company Financial Information. The Company shall provide a copy of its annual financial statements to the City Manager within seven (7) days of availability. The financial statements shall include, without limitation, a balance sheet and statements of income, retained earnings, and cash flow.
15. Rates and Charges Upon Expiration of Ordinance. In the event that the City has not enacted a new ordinance to replace and supersede this ordinance upon the expiration of its term, the Company shall continue to render service to customers within the corporate limits of the City pursuant to the terms of this ordinance until a new ordinance takes effect as provided by law or until such time as the PUCO establishes rates, charges, rules and regulations pursuant to Section 4909.18, ORC, or Section 4909.39, ORC. If the Company proposes to increase in its rates and charges following the expiration of this ordinance, the Company shall so advise the City Manager in writing, and shall provide documentation supporting any such proposed increase sufficiently in advance of the expiration of this ordinance to permit the City and the Company to attempt to negotiate a mutually acceptable ordinance prior to the Company filing a 4909.18, ORC, rate increase application with the PUCO.
16. Customer Notice. The Company shall provide written notice to its customers, by ~~bill insert or separate mailing, of the increase in rates and charges authorized by~~ this ordinance. The Company shall submit a copy of this notice to the City Manager or the City Manager's designee for review and approval prior to distributing the notice to its customers.

SECTION 2. Repeal of Prior Ordinances. Ordinance Nos. 3147, 3157, and 3267, adopted, respectively on April 29, 2011, October 4, 2011, and March 18, 2014, are hereby repealed and superseded by this ordinance.

SECTION 3. Company Acceptance of Ordinance. If the Company accepts this ordinance, the Company shall file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage by Council and this ordinance shall constitute a contract between the City and the Company. If the Company does not accept this ordinance, the Company shall file a complaint and appeal from this ordinance with the PUCO pursuant to Section 4909.34, ORC, within (30) days after its passage. If the Company does not file a written acceptance of this ordinance with the Clerk of the City within thirty (30) days after its passage and does not file a complaint and appeal from this ordinance with the PUCO within (30) days after its passage by Council, the Company shall be deemed to have accepted this ordinance and shall be bound by its terms as if it had filed a written acceptance.

SECTION 4: Effective Date. This ordinance shall take effect at the earliest time allowed by law.


MAYOR

ADOPTED: January 6, 2015

ATTEST:


CLERK OF OXFORD CITY COUNCIL

INTRODUCED BY : KEVIN MCKEEHAN

PREPARED BY: LAW

ATTACHMENT A



Public Utilities Commission

Chapter 4901:1-14 Uniform Purchased Gas Adjustment Clause

4901:1-14-01	Definitions
4901:1-14-02	Purpose and Scope
4901:1-14-03	Applicability
4901:1-14-04	Reports
4901:1-14-05	Gas Cost Recovery Rate
4901:1-14-06	Customer Billing
4901:1-14-07	Audits
4901:1-14-08	Hearings
4901:1-14-09	Tariffs

Note: Case No. 13-1132-GA-ORD, pursuant to Section 111.15 of the Ohio Revised Code.

4901:1-14-01

Definitions

No Change

For purposes of this chapter:

- (A) "Ccf" means a unit of gas equal to one hundred cubic feet.
- (B) "Commission" means the public utilities commission of Ohio.
- (C) "Commodity rate" means the portion of gas costs billed by a gas or natural gas company's suppliers (expressed in dollars and cents per Mcf, dekatherm, or BTU), which relates volumetrically to the cost of the units of gas obtained by the company for sale to its customers. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "commodity rate" means the average of the commodity rates expected to be in effect during the period the new gas cost recovery rate will be in effect.
- (D) "Customer" means each billing account of a gas or natural gas company.
- (E) "Current direct cost of production" means the production and gathering expenses associated with utility production volumes from old wells which are included in accounts 750 through 769 of the "Uniform System of Accounts for Class A and B Gas Utilities," and accounts 710, 711, 713, 714, 715, 716, 717, and 719 of the "Uniform System of Accounts for Class C and D Gas Utilities."
- (F) "Demand and service charges" means the portion of gas costs billed by a gas or natural gas company's suppliers or other service providers (expressed in dollars and cents per Mcf, dekatherm, or BTU), which relates to the cost of demand, capacity reservation or use, transportation, storage, balancing, gathering and other related services which are costs to the company of obtaining the gas that it sells prior to and including the physical delivery of the gas to the company's own system to the extent such charges are not included in the "commodity rate" as defined in paragraph (C) of this rule. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "demand and service charges" mean the average of the demand charges expected to be in effect during the period the new gas cost recovery rate will be in effect.
- (G) "Expected gas cost (EGC)" means the weighted average cost of primary gas supplies, utility production from old wells, and includable propane expressed in dollars and cents per Mcf and determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.
- (H) "Gas" means any vaporized fuel transported or supplied to consumers by a gas or natural gas company, including, but not limited to, natural gas, synthetic gas, liquefied natural gas, and propane.
- (I) "Gas company" and "natural gas company" have the meanings set forth in section 4905.03 of the Revised Code.

- (J) "Gas costs" or "cost of gas" means the cost to a gas or natural gas company of obtaining the gas which it sells to its customers. The cost of gas shall include demand, capacity, reservation or use, transportation, storage, balancing, gathering, and other related costs to the company for services rendered or supplies provided by others prior to and including the physical delivery of the gas to the company. The cost of gas does not include the cost of utility storage otherwise recovered in base rates.
- (K) "Gas cost recovery rate (GCR)" means the quarterly update, or other periodic update as approved by the commission, of the gas cost adjustment determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.
- (L) "Includable gas supplies" means primary gas supplies, includable propane, and utility production volumes.
- (M) "Includable propane" means propane used for peak shaving purposes, and propane used for volumetric purposes at the end of a supply period to avoid monetary penalties.
- (N) "Jurisdictional sales" means total historic, forecasted, and/or weather-normalized historic sales, less sales to customers under municipal ordinance rates, except sales under municipal ordinances which have adopted, by reference or otherwise, rates established by the commission.
- (O) "Mcf" means a unit of gas equal to one thousand cubic feet.
- (P) "New well" is either a well where drilling commenced after December 4, 1982, or an old well which is completed to a different pool after December 4, 1982.
- (Q) "Old well" is a well where drilling commenced before December 4, 1982.
- (R) "Pool" has the meaning set forth in paragraph (A)(35) of rule 1501:9-1-01 of the Administrative Code.
- (S) "Primary gas supplies" means historic, forecasted, and/or weather-normalized historic:
 - (1) Supplies of natural gas or liquefied natural gas obtained from producers, interstate pipelines, brokers/marketers, or other suppliers;
 - (2) Supplies of synthetic gas purchased under agreements approved by the commission under section 4905.303 of the Revised Code, and other supplies of synthetic gas, except short-term supplies, purchased under contracts approved by the commission;
 - (3) Supplies of gas obtained from other gas or natural gas companies;
 - ~~(4) Supplies of gas, other than utility production volumes from old wells, obtained from Ohio producers;~~
 - (5) Supplies of gas made available to a gas or natural gas company under self-help arrangements;
 - (6) Special purchases of natural gas not included in short-term supplies; and
 - (7) Utility production volumes from new wells provided that such volumes are priced no higher than the price currently being paid by the utility to independent Ohio producers for gas from like wells.
- (T) "Production unit cost" means the current direct cost of production expressed in dollars and cents per Mcf.
- (U) "Purchased gas adjustment clause" has the meaning set forth in section 4905.302 of the Revised Code.

- (V) "Reconciliation adjustment" means a positive or negative adjustment to future gas cost recovery rates ordered by the commission pursuant to this chapter.
- (W) "Supplier refund" means a refund from an interstate pipeline company ordered by the federal energy regulatory commission, or from any other supplier or service provider, including interest where appropriate, where such refund is received as one lump-sum payment or credit.
- (X) "Self-help arrangement" means an arrangement between a gas or natural gas company and a customer providing for the transportation of gas owned by the customer from the point of production to the point of consumption.
- (Y) "Short-term supplies" means all special purchases of gas, to the extent that those purchases decrease the level of curtailment to any customer or class of customers, except special purchases approved by the commission under section 4905.303 of the Revised Code. For purposes of this chapter, a special purchase decreases curtailment to a class of customers if curtailment of that class is reduced, maintained at the same level, or increased to a lesser degree as a result of the special purchase.
- (Z) "Special purchase" has the meaning set forth in section 4905.302 of the Revised Code.
- (AA) "Synthetic gas" means gas formed from feedstocks other than natural gas, including, but not limited to, coal, oil, or naphtha.
- (BB) "Total sales" means all historic, forecasted, and/or weather-normalized historic sales of includable gas supplies to retail customers. "Total sales" does not include volumes transported to consumers under self-help arrangements. For purposes of recovery of the balance adjustment, actual adjustment, and reconciliation adjustment, "total sales" does not include sales to customers for which the reverse migration rider applies.
- (CC) "Unaccounted-for gas" means the difference between the measured volume of total gas supply, which includes gas purchased, gas produced by the company, and gas received by the company on behalf of specific customers for redelivery; and the measured volume of gas disposition, which includes gas billed or redelivered to customers and gas for company use. For the purpose of this rule, unaccounted-for gas should be calculated on an annual basis for the twelve months ended August thirty-first of each year, or such other date as the company may show to be more appropriate for its system. The percentage of unaccounted-for gas should be calculated by taking the volumes of unaccounted-for gas as specified above, divided by the volume of total gas supply.
- (DD) "Unit book cost" means the cost of total sales expressed in dollars and cents per Mcf as calculated using standard accounting methods acceptable to the commission and the gas or natural gas company's independent auditors submitting the certificate of accountability as required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code.
- (EE) "Utility production volumes" means all volumes of gas, other than synthetic gas, produced by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the rates or charges for such production are subject to the jurisdiction of the federal energy regulatory commission.

- (FF) "Utility storage" means storage facilities operated and maintained by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the charges for such facilities are incorporated in commodity rates or monthly demand charges filed with or approved by the federal energy regulatory commission or by the commission, provided, however, that no gas or natural gas company shall reflect charges for its own storing facilities or service in its own gas cost recovery rate.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.302
Rule Amplifies: 4905.302
Prior Effective Dates: 10/21/78, 1/1/80, 7/16/80, 12/4/82, 5/15/84,
5/20/88, 10/11/91, 8/29/04

4901:1-14-02	Purpose and Scope	No Change
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- (A) The purpose of this chapter is to establish a uniform purchased gas adjustment clause to be included in the schedules of gas and natural gas companies subject to the jurisdiction of the commission. The provisions of this chapter establish a gas cost recovery process, which is designed to separate the cost of gas from all other costs incurred by gas or natural gas companies, to provide for each company's recovery of the cost of its includable gas supplies from its customers by means of the quarterly update (or other periodic update as approved by the commission) of the gas cost recovery rate and other provisions of this chapter and to balance the interest of retail sales customers with those of transportation customers. The provisions of this chapter also establish investigative procedures and proceedings, including periodic reports, audits, and hearings, to examine the arithmetic and accounting accuracy of the gas costs reflected in each company's gas cost recovery rate, and to review each company's gas production and purchasing policies to the extent that those policies affect the gas cost recovery rate.
- (B) The commission may, upon an application or a motion filed by a party, waive any requirement of this chapter, other than a requirement mandated by statute, for good cause shown.
- (C) The rules of this chapter supersede any inconsistent provisions, terms, and conditions of the gas or natural gas company's tariffs.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 2/1/80, 8/29/04

4901:1-14-03	Applicability	No Change
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The provisions of this chapter shall apply to all gas and natural gas companies subject to the jurisdiction of the commission except as provided in divisions (C)(4) and (D) of section 4905.302 of the Revised Code, with respect to all schedules of rates established or approved by the commission, including, but not limited to, rate schedules approved or established under sections 4905.31, 4909.19, and 4909.39 of the Revised Code. The provisions of this chapter shall not apply to municipal ordinance rates established under section 743.26 or 4909.34 of the Revised Code or Article XVIII, Section 4 of the Ohio Constitution, except in instances where a municipal ordinance adopts, by reference or otherwise, rates established by the commission.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 10/11/91

4901:1-14-04

Reports

No Change

Each gas or natural gas company subject to the provisions of this chapter shall file with the commission's docketing division quarterly gas cost recovery reports. With commission approval, the gas or natural gas company may revise the expected gas cost component of the gas cost recovery report on a monthly basis. Unless otherwise determined by the commission, the expected gas cost component may be revised, as market conditions warrant, and filed with the commission's docketing division no later than fourteen days prior to the effective date of the gas cost recovery rate. The filing interval for each such report shall be established by the commission. Each gas cost recovery report shall contain:

- (A) An updated gas cost recovery rate, determined in accordance with rule 4901:1-14-05 of the Administrative Code and its appendix;
- (B) The data and calculations used to determine the updated gas cost recovery rate;
- (C) Where appropriate, notations indicating the use of weather-normalized or forecasted sales volumes in the gas cost recovery report and/or updates;
- (D) The frequency of revisions to the expected gas cost component, the effective dates, and the dates such revisions will be filed with the commission; and
- (E) Such other information as the commission requires.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 10/11/91

4901:1-14-05

Gas Cost Recovery Rate

No Change

(A) The gas cost recovery rate equals:

- (1) The gas or natural gas company's expected gas cost for the upcoming quarter, or other period as approved by the commission, pursuant to paragraph (K) of rule 4901:1-14-01 of the Administrative Code, plus or minus;
- (2) The supplier refund and reconciliation adjustment, which reflects:
 - (a) Refunds received from the gas or natural gas company's interstate pipeline suppliers or other suppliers or service providers plus ten per cent annual interest; and
 - (b) Adjustments ordered by the commission following hearings held pursuant to rule 4901:1-14-08 of the Administrative Code, plus ten per cent annual interest, plus or minus;
- (3) The actual adjustment, which compensates for differences between the previous quarter's, or other commission-approved period's, expected gas cost and the actual cost of gas during that period, plus or minus; and

- (4) The balance adjustment, which compensates for any under- or overcollections which have occurred as a result of prior adjustments, plus or minus.
- (B) The gas cost recovery rate shall be calculated on a companywide basis, except as provided in paragraph (C) of this rule, in accordance with the appendix to this rule.
- (C) The commission may, upon the request of any party or upon its own initiative, permit the company to calculate different gas cost recovery rates for different geographical areas. In determining whether to do so, the commission shall consider:
- (1) Whether the geographical areas involved are contiguous;
 - (2) Whether the cost of obtaining gas for each of the geographical areas involved can be separately identified;
 - (3) The manner in which the geographical areas involved have been treated in the past; and
 - (4) Such other factors as the commission considers appropriate.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 7/2/82, 5/20/88, 10/11/91,
2/11/94, 8/29/04

Appendix to Rule 4901:1-14-05
Gas Cost Recovery Rate Calculation

The Gas Cost Recovery Rate (GCR) shall be determined in accordance with the formulas set forth in this appendix. For purposes of these calculations, the following subscripts shall be used:

- (1) "q" means the quarter which contains the three monthly accounting periods immediately prior to the most recently ended monthly accounting period.
- (2) "m" means each monthly accounting period in q.
- (3) "y" means the period containing the twelve monthly accounting periods immediately prior to the most recently ended monthly accounting period.
- (4) "p" means the time period between the effective date of the current Gas Cost Recovery Rate and the effective date of the Gas Cost Recovery Rate in effect immediately prior to the current rate.
- (5) "z" means the time period between the effective date of the current Gas Cost Recovery Rate and the effective date of the Gas Cost Recovery Rate in effect approximately one year prior to the current rate.
- (6) "s" means each source of primary gas supplies.

Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or the company expects the volumes to change substantially, the company may make appropriate adjustments in its calculations and shall fully describe any adjustments in the quarterly Gas Cost Recovery Report to be reviewed in a subsequent audit. All bulk supply volumes shall be corrected to standard temperature and pressure.

(A) EXPECTED GAS COST

The Expected Gas Cost (EGC), expressed in dollars and cents per Mcf, shall be determined as follows ("V" denotes variable"):

- (1) V1 = Commodity Rate for each source of Primary Gas Supplies.
- (2) V2 = Volumes Purchased from each source of Primary Gas Supplies
- (3) ~~V3 = Demand and Service Charges for each source of Primary Gas Supplies and each supplier of demand, capacity reservation or use, transportation, storage, balancing, gathering or other related services rendered prior to and including the physical delivery of the gas to the company's own system to the extent such charges are not included in the commodity rate as defined in paragraph (C) of rule 4901:1-14-01 of the Administrative Code.~~
- (4)
$$V4 = \sum_{s=1}^j [(V1_s \times V2_{sy}) + (V3_s)]$$

("j" equals the total number of primary gas suppliers)
- (5) V5 = Production Unit Cost
- (6) V6 = Utility Production Volumes from old wells

Appendix to Rule 4901:1-14-05
Gas Cost Recovery Rate Calculation
(Continued)

- (7) $V7 = V5 \times V6_y$
- (8) $V8 =$ Book Cost of Includable Propane
- (9) $V9 =$ Gallons of Includable Propane
- (10) $V10 = V8 \times V9_y$
- (11) $V11 =$ Total Sales
- (12) $EGC = (V4 + V7 + V10) \div V11_y$

(B) SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

The Supplier Refund and Reconciliation Adjustment (RA), expressed in dollars and cents per Mcf, shall be determined as follows:

- (13) $V12 =$ Reconciliation Adjustments ordered by the commission during q
 - (14) $V13 =$ Supplier Refunds received during q
 - (15) $V14 =$ Jurisdictional Sales
 - (16) $V15 = 1.0550 [V12 + (V13 \times (V14_y \div V11_y))]$
 - (17) $V16 = V15 \div V14_y$
 - (18) $V17 =$ V16 as used in computing the currently effective GCR
 - (19) $V18 =$ V16 as used in computing the GCR in effect one quarter prior to the currently effective GCR
 - (20) $V19 =$ V16 as used in computing the GCR in effect two quarters prior to the currently effective GCR.
 - (21) $RA = V16 + V17 + V18 + V19$
-

(C) ACTUAL ADJUSTMENT

The Actual Adjustment (AA), expressed in dollars and cents per Mcf, shall be determined as follows:

- (22) $V20 =$ Unit Book Cost of Total Sales
- (23) $V21 =$ EGC in effect during each period m (if the EGC changed during any period m, weighted average EGC shall be used for that period)
- (24) $V22 = \sum_{m=1}^3 [(V20_m - V21) \times V14_m] \pm V33$
- (25) $V23 = V22 \div V14_y$

Appendix to Rule 4901:1-14-05
Gas Cost Recovery Rate Calculation
(Continued)

- (26) $V24 = V23$ as used in computing the currently effective GCR
- (27) $V25 = V23$ as used in computing the GCR in effect one quarter prior to the currently effective GCR
- (28) $V26 = V23$ as used in computing the GCR in effect two quarters prior to the currently effective GCR
- (29) $AA = V23 + V24 + V25 + V26$

(D) BALANCE ADJUSTMENT

The Balance Adjustment (BA), expressed in dollars and cents per Mcf, shall be determined as follows:

- (30) $V27 = V22$ as used to compute the GCR in effect four quarters prior to the currently effective GCR
- (31) $V28 = V23$ as used to compute the GCR in effect four quarters prior to the currently effective GCR
- (32) $V29 = V27 - (V28 \times V14_z)$
- (33) $V30 = V15$ as used to compute the GCR in effect four quarters prior to the currently effective GCR
- (34) $V31 = V16$ as used to compute the GCR in effect four quarters prior to the currently effective GCR
- (35) $V32 = V30 - (V31 \times V14_z)$
- (36) $V33 = V29 + V32$

(E) GAS COST RECOVERY RATE

The Gas Cost Recovery Rate (GCR) shall be determined as follows:

-
- (37) $GCR = EGC + RA + AA$

4901:1-14-06

Customer Billing

Effective Date: 4/17/2014

- (A) Unless otherwise ordered by the commission, the quarterly updated gas cost recovery rate filed in accordance with rule 4901:1-14-04 of the Administrative Code shall become effective on or after the thirtieth day following the filing date or as otherwise established by the commission. Revisions to the expected gas cost component must be filed no later than fourteen days prior to the gas cost recovery rate effective date and such revisions do not affect the effective date of the gas cost recovery rate. The new gas cost recovery rates may be applied to customer accounts on a service-rendered or bills-rendered basis, at the option of the gas or natural gas company. The commission may at any time order a reconciliation adjustment as a result of errors or erroneous reporting.
- (B) Except as provided in paragraph (C) of this rule, if the gas cost recovery rate changes during a customer's billing cycle and the gas or natural gas company elects to bill on a service-rendered

basis, the gas or natural gas company shall apply a weighted average gas cost recovery (WGCR) rate to its customer bills. The WGCR rate shall be determined in accordance with the following:

- (1) GCR1 equals the gas cost recovery rate in effect during the first part of the billing cycle.
 - (2) GCR2 equals the gas cost recovery rate in effect during the latter part of the billing cycle.
 - (3) V34 equals a variable representing the total number of days in the billing cycle.
 - (4) V34.1 equals a variable representing the total number of days in the billing cycle when GCR1 was in effect.
 - (5) V34.2 equals a variable representing the total number of days in the billing cycle when GCR2 was in effect.
 - (6) $WGCR = [GCR1 \times (V34.1 \div V34)] + [GCR2 \times (V34.2 \div V34)]$.
- (C) If the gas cost recovery rate changes during a customer's billing cycle, and the gas or natural gas company elects to bill on a service-rendered basis, and if the customer's actual daily consumption is known by the gas or natural gas company, the company may, instead of applying a weighted average gas cost recovery rate, apply each gas cost recovery rate which was effective during the billing cycle to the volumes actually consumed when that rate was in effect.
- (D) Each gas or natural gas company shall indicate on each customer bill:
- (1) The gas cost recovery rate expressed in dollars and cents per Mcf or Ccf; and
 - (2) The total charge attributable to the gas cost recovery rate expressed in dollars and cents.

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 1/1/80, 10/11/91, 8/29/04

4901:1-14-07 | Audits | Effective Date: 4/17/2014

- (A) The commission shall conduct, or cause to be conducted, periodic financial and management/performance audits of each gas or natural gas company subject to the provisions of this chapter and division (C)(4) of section 4905.302 of the Revised Code. Unless otherwise ordered by the commission, the audits shall be conducted annually. Except as provided in paragraph (B) of this rule and division (C) of section 4905.302 of the Revised Code, and unless otherwise ordered by the commission, each audit shall be conducted by a qualified independent auditing firm selected according to paragraphs (C) and (D) of this rule. The cost of each such audit shall be paid by the gas or natural gas company.
- (B) The commission may, upon the request of any party or upon its own initiative, conduct the audits required under this rule. In determining whether to do so, the commission shall consider:
- (1) The number of customers served by the company;
 - (2) The cost of employing an independent auditor;
 - (3) The availability of the commission staff to conduct the required audits; and
 - (4) Such other factors as the commission considers appropriate.

- (C) Each independent auditor shall file, with the commission, a certificate of accountability as described in paragraph (E) of this rule. The certificate of accountability shall attest to the accuracy of financial data pertaining to the period of the gas cost recovery rate activity designated by the commission and reference any errors or deviations from the calculations prescribed within Chapter 4901:1-14 of the Administrative Code. Pursuant to this rule, the independent auditor shall assure the commission that:
- (1) The costs reflected in the gas or natural gas company's gas cost recovery rates were properly incurred by the company;
 - (2) The gas cost recovery rates were accurately computed by the gas or natural gas company;
 - (3) The gas cost recovery rates were accurately applied to customer bills; and
 - (4) If the company utilized weather-normalized historic and/or forecasted volumes, the auditor shall verify that the company has reasonably applied such approach throughout the audit period.
- (D) Each gas or natural gas company, so designated by the commission, shall engage an independent auditor and/or consulting firm to conduct a management/performance audit of the company's compliance with the provisions of Chapter 4901:1-14 of the Administrative Code. The commission shall develop a request for proposal (RFP) designed to solicit responses for conducting a management/performance audit. The commission shall have the sole responsibility for sending out and accepting all responses to the RFP and shall select the company's management/performance auditor for the designated audit period. The management/performance audit report shall identify and evaluate the specific organizational structure, management policies, procedures, and reasoning of the company's existing or proposed procurement strategy. The report shall also contain management recommendations based on an evaluation of the company's performance during the audit period pertaining to those areas designated by the commission. The management/performance audit shall review any specific areas of investigation as designated by the commission and selected aspects of the company's gas production and purchasing policies to ascertain whether:
- (1) Company purchasing policies were designed to meet objectives of the company's service requirements;
 - (2) Procurement planning is sufficient to ensure reliable service at optimal prices and is consistent with the company's long-term strategic supply plan submitted pursuant to paragraph (H) of rule 4901:5-7-02 or paragraph (H) of rule 4901:5-7-05 of the Administrative Code; and
 - (3) The company has reviewed existing and potential supply sources.
-
- (E) ~~The certificate of accountability required by paragraph (C) of this rule shall read as follows:~~

We have examined the periodic filings of (insert gas or natural gas company name) which support the gas cost recovery (GCR) rates for the periods ended (insert effective ending dates of GCR periods being audited) for conformity in all material respects with the financial procedural aspects of the uniform purchased gas adjustment as set forth in Chapter 4901:1-14 and related appendices of the Administrative Code. Our examination for this purpose was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did/did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the financial procedural aspects of Chapter 4901:1-14 and related appendices of the Administrative Code.

In our opinion, (insert gas or natural gas company name) has/has not fairly determined the GCR rates for the periods ended (insert effective ending dates of GCR periods being audited) in accordance with the financial procedural aspects of the uniform purchased gas adjustment as set

forth in Chapter 4901:1-14 and related appendices of the Administrative Code and properly applied the GCR rates to customer bills.

(If applicable) specific findings presented for the attention of the commission are attached in a separate "memorandum of findings."

R.C. 119.032 Review Date(s): 1/29/2019
Promulgated Under: 111.15
Statutory Authority: 4905.04, 4905.05, 4905.06
Rule Amplifies: 4905.302, 4905.303
Prior Effective Dates: 10/21/78, 11/20/87, 5/15/84, 10/11/91, 8/26/04

4901:1-14-08

Hearings

Effective Date: 4/17/2014

- (A) At least sixty days after the filing of each audit report required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code, the commission shall hold a public hearing to review:
- (1) The audit findings, conclusions, and recommendations; and
 - (2) Such other matters relating to the gas or natural gas company's gas cost recovery rates as the commission considers appropriate.
- (B) The gas or natural gas company shall demonstrate at its purchased gas adjustment hearing that its gas cost recovery rates were fair, just, and reasonable and that its gas purchasing practices and policies promote minimum prices consistent with an adequate supply of gas. The commission shall consider, to the extent applicable:
- (1) The results of the management/performance audit;
 - (2) The results of the financial audit;
 - (3) Compliance by the gas or natural gas company with previous commission performance recommendations;
 - (4) The efficiency of the gas or natural gas company's gas production policies and practices; and
 - (5) Such other practices, policies, or factors as the commission considers appropriate.
- (C) The gas or natural gas company shall publish notice of the hearing required under paragraph (A) of this rule throughout its service area at least fifteen and not more than thirty days prior to the scheduled date of hearing by:
- (1) Display ad in a newspaper or newspapers of general circulation;
 - (2) Bill message on or bill insert included with the customer bills; or
 - (3) Separate direct mailing to customers.
- (D) At least sixty days prior to the scheduled date of hearing, the gas or natural gas company shall file such facts, data, or information relating to its gas cost recovery rates as the commission requires.
- (E) Following the conclusion of the hearing, the commission shall issue an appropriate order containing:
- (1) A summary of the audit findings, conclusions, and recommendations; and
 - (2) Such other information or directives as the commission considers appropriate.

(F) The commission may adjust the company's future gas cost recovery rates by means of a reconciliation adjustment as a result of:

- (1) Errors or erroneous reporting;
- (2) Unreasonable or imprudent gas production or purchasing policies or practices;
- (3) Unaccounted-for gas above a reasonable level. It shall be presumed that unaccounted-for gas above five per cent, calculated pursuant to paragraph (CC) of rule 4901:1-14-01 of the Administrative Code, is unreasonable, and the burden shall be on the company to prove otherwise; or
- (4) Such other factors, policies, or practices as the commission considers appropriate.

R.C. 119.032 Review Date(s): 1/29/2019
 Promulgated Under: 111.15
 Statutory Authority: 4905.302
 Rule Amplifies: 4905.302
 Prior Effective Dates: 10/21/78, 11/14/85, 5/20/88, 10/11/91
2/11/94, 8/29/04

4901:1-14-09**Tariffs****No Change**

Each gas or natural gas company subject to the provisions of this chapter shall file tariffs with the commission which incorporate this chapter in its entirety.

R.C. 119.032 Review Date(s): 1/29/2019
 Promulgated Under: 111.15
 Statutory Authority: 4905.04, 4905.05, 4905.06
 Rule Amplifies: 4905.302, 4905.303
 Prior Effective Dates: 10/28/78

NOTICE: The Public Utilities Commission of Ohio speaks through its published decisions. This document is provided for the convenience of the Commission's staff and the public, but is published subject to revision. Please contact the Commission's Legal Department (614-466-7702) for further information or if there appears to be an error.

APPENDIX
Written Summary Information

This summary information is intended to let customers know of the existence and how to get further information orally and in writing relating to the following topics by calling, writing, or e-mailing:

Kristy Smith
Glenwood Energy of Oxford, Inc.
5181 College Corner Pike
Oxford, OH 45056
(513) 523-2555
E-mail address: Kristysmith@glenwoodenergy.com

- A. Complaint Procedures available at Glenwood Energy of Oxford, Inc. or at the PUCO;
 - B. Customers Rights and Responsibilities including installation of service, payment of bills, disconnection and reconnection of service, meter testing, security deposits, rights to usage history, deferred payment plans, low-income assistance, information relating to the area's "one-call" or "call-before-you-dig" protection services, and service line responsibility;
 - C. Requirements of company personnel on customer premises;
 - D. Availability of rate information and alternatives upon request;
 - E. A statement that customers may review a copy of the minimum gas service standards on the Commission's website or obtain a copy from the Commission upon request;
 - F. Privacy Rights;
 - G. Actual meter readings;
 - H. Gas choice programs available to Customers, including information on slamming;
-
- I. If your complaint is not resolved after you have called (Glenwood Energy of Oxford, Inc.) or for general utility information, residential and business customers may call the Public Utilities Commission of Ohio (PUCO), toll-free at 1-800-686-7826 or for TDD/TTY toll-free at 1-800-686-1570, from 8 A.M. to 5:30 P.M. weekdays, or visit www.puco.ohio.gov.

The Ohio Consumers' Counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted toll-free at 1-877-742-5622 from 8 A.M. to 5 P.M. weekdays, or visit www.pickocc.org.

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application)
Of Glenwood Energy of Oxford, Inc. for) Case No. 15-210-GA-GCR
Assignment of a Gas Cost Recovery Case)
Number, Submission to Jurisdiction of the)
Commission over Gas Cost Recovery Matters,)
And Submission of a First Gas Recovery)
Filing.)

MONTHLY GCR FILING OF GLENWOOD ENERGY OF OXFORD, INC.

Pursuant to Chapter 4901:1-14 of the Ohio Administrative Code, Glenwood Energy of Oxford, Inc. files its Monthly Gas Cost Recovery Report establishing the gas cost recovery rate to be in effect for the period March 1, 2015 through March 31, 2015.

The gas cost recovery rate effective March 1, 2015 will be \$5.7274 per thousand cubic feet ("Mcf"). This is a decrease of \$0.0175 per Mcf from the gas cost recovery rate approved for the prior month of \$5.7449 per Mcf. This filing includes an Expected Gas Cost of \$5.9983 per Mcf. Glenwood Energy of Oxford's rates will decrease by \$0.0175 per Mcf effective with bills rendered for service during the month of March 2015.

/s/ Richard A. Perkins

Richard A. Perkins, CPA

Chief Financial Officer

Glenwood Energy of Oxford, Inc.

5181 College Corner Pike

Oxford, OH 45056

Tel: (513) 523-2555

Fax: (513) 524-3409

E-mail: richperkins@glenwoodenergy.com

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AMOUNT
EXPECTED GAS COST (EGC)	\$/MCF	5.9983
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	0.0000
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.2710)
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	5.7274

GAS COST RECOVERY RATE EFFECTIVE DATES: March 1 through March 31, 2015

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	2,846,563
UTILITY PRODUCTION EXPECTED GAS COST	\$	
INCLUDABLE PROPANE EXPECTED GAS COST	\$	-
TOTAL ANNUAL EXPECTED GAS COST	\$	2,846,563
TOTAL ANNUAL SALES	MCF	474,560
EXPECTED GAS COST (EGC) RATE	\$/MCF	5.9983

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	0.0000
PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
SECOND PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
THIRD PREVIOUS QUARTER REPORTED SUPPLIER REFUND & RECON. ADJ.	\$/MCF	0.0000
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	0.0000

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER ACTUAL ADJUSTMENT	\$/MCF	0.1569
PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.1934)
SECOND PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.3215)
THIRD PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.0870
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.2710)

THIS QUARTERLY REPORT FILED PURSUANT TO ORDER NO. 76-515-GA-ORD
OF THE PUBLIC UTILITIES COMMISSION OF OHIO, DATED OCTOBER 18, 1979.

March 16, 2015

BY: /s/ Richard A. Perkins

Richard A. Perkins, CPA

TITLE: Chief Financial Officer

PURCHASED GAS ADJUSTMENT

SCHEDULE I

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

EXPECTED GAS COST RATE CALCULATION

DETAILS FOR THE EGC RATE IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014

<u>SUPPLIER NAME</u>	DEMAND EXPECTED GAS COST AMT (\$)	COMMODITY EXPECTED GAS COST AMT (\$)	MISC EXPECTED GAS COST AMT (\$)	TOTAL EXPECTED GAS COST AMT (\$)
PRIMARY GAS SUPPLIERS				
INTERSTATE PIPELINE SUPPLIERS (SCH. I-A)				
Atmos Energy	0	2,065,062	0	2,065,062
Texas Eastern Transmission Corporation	322,483	0	154,230	476,713
Duke Energy Ohio	200,000	0	475	200,475
Columbia Gas Transmission Corporation	0	104,314	0	104,314
 PRODUCER/MARKETER (SCH. I-A) SYNTHETIC (SCH. I-A) OTHER GAS COMPANIES (SCH. I-B) OHIO PRODUCERS (SCH. I-B) SELF-HELP ARRANGEMENTS (SCH. I-B) SPECIAL PURCHASES (SCH. I-B)		0	0	0 0
TOTAL PRIMARY GAS SUPPLIERS	522,483	2,065,062	154,705	2,846,563
UTILITY PRODUCTION				
TOTAL UTILITY PRODUCTION (ATTACH DETAILS)				
INCLUDABLE PROPANE				
(A) PEAK SHAVING (ATTACH DETAILS)				0
(B) BASE LOADING (ATTACH DETAILS)				
TOTAL INCLUDABLE PROPANE				0
TOTAL EXPECTED GAS COST AMOUNT				2,846,563

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 1 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Atmos Energy MarketingTARIFF SHEET REFERENCE Contract

EFFECTIVE DATE OF TARIFF _____ RATE SCHEDULE NUMBER _____

TYPE GAS PURCHASED ☒ NATURAL☐ LIQUIFIED☐ SYNTHETICUNIT OR VOLUME TYPE ☐ MCF☐ CCF☒ OTHER ☐ DTHPURCHASE SOURCE ☒ INTERSTATE☐ INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND			
Transition Costs:			
Transportation Cost Rate Adjustment			
TOTAL DEMAND			-
COMMODITY			
COMMODITY	3.974	519,643	2,065,062
COMMODITY - SST			
Transition Costs:			
Transportation Cost Rate Adjustment			
TOTAL COMMODITY			2,065,062
MISCELLANEOUS			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)(EES)			
INJECTION			
WITHDRAWAL			
Capacity Release - SST (System Sup)			
TOTAL MISCELLANEOUS			
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			2,065,062

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT, INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE 1 - A
PAGE 2 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Texas Eastern Transmission CorporationTARIFF SHEET REFERENCE Sixth Revised Volume No. 2EFFECTIVE DATE OF TARIFF 18 RATE SCHEDULE NUMBER 16TYPE GAS PURCHASED 16 NATURAL

LIQUIFIED

SYNTHETIC

UNIT OR VOLUME TYPE MCF

CCF

X OTHER DTHPURCHASE SOURCE X INTERSTATE

INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND	0.0040	62,832	251
Reservation Charge, Zone 1-2	3.3670	62,832	211,555
Demand Tariff			-
Reservation Charge, Zone STX-AAB	2.7220	17,076	46,481
Reservation Charge, Zone ETX-AAB	0.8760	9,864	8,641
Reservation Charge, Zone WLA-AAB	1.1300	19,392	21,913
Reservation Charge, Zone ELA-AAB	0.9500	35,412	33,641
TOTAL DEMAND			322,483
COMMODITY			
COMMODITY			
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			-
MISCELLANEOUS			
TRANSPORTATION	0.2968	519,643	154,230
OTHER MISCELLANEOUS (SPECIFY)			
Prepaid Transportation			-
TOTAL MISCELLANEOUS			154,230
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			476,713

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT,
INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT
AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 3 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Duke Energy OhioTARIFF SHEET REFERENCE Contract

EFFECTIVE DATE OF TARIFF _____

RATE SCHEDULE NUMBER _____

TYPE GAS PURCHASED X NATURAL

____ LIQUIFIED

____ SYNTHETIC

UNIT OR VOLUME TYPE MCF

____ CCF

X OTHER DTHPURCHASE SOURCE X INTERSTATE

____ INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND	Flat		200,000

TOTAL DEMAND			200,000
COMMODITY	-	-	-
COMMODITY	-	-	-
OTHER COMMODITY (SPECIFY)			

TOTAL COMMODITY			0
MISCELLANEOUS			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)			
Duke Energy Ohio - Odorization	0.0010	474,560	475

TOTAL MISCELLANEOUS			475
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			200,475

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT, INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - A
PAGE 4 OF 4

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

PRIMARY GAS SUPPLIER / TRANSPORTER

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014SUPPLIER OR TRANSPORTER NAME Columbia Gas Transmission Corporation through Atmos EnergyTARIFF SHEET REFERENCE ITS Tariff

EFFECTIVE DATE OF TARIFF _____ RATE SCHEDULE NUMBER _____

TYPE GAS PURCHASED ☒ NATURAL☐ LIQUIFIED☐ SYNTHETICUNIT OR VOLUME TYPE MCF☐ CCF☒ OTHER DTHPURCHASE SOURCE ☒ INTERSTATE☐ INTRASTATE

INCLUDABLE GAS SUPPLIERS

PARTICULARS	UNIT RATE (\$ PER)	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT (\$)
DEMAND			
CONTRACT DEMAND			
CONTRACT DEMAND CREDIT ADJUSTMENT			
CONTRACT DEMAND ADJUSTMENT			
WINTER REQUIREMENT DEMAND (5 mos.)			-
WINTER REQUIREMENT DEMAND ADJUSTMENT			
WINTER SERVICE CONTRACT QUANTITY			
OTHER DEMAND (SPECIFY)			
TOTAL DEMAND			-
COMMODITY			
COMMODITY	0.2135	488,588	104,314
COMMODITY			
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			104,314
MISCELLANEOUS			
TRANSPORTATION - SUMMER			-
TRANSPORTATION - WINTER			-
OTHER MISCELLANEOUS (SPECIFY)			
TOTAL MISCELLANEOUS			-
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			104,314

NOTE: IF ANY RATE SHOWN ABOVE IS DIFFERENT THAN THE UNIT RATE REPORTED IN PREVIOUS QUARTERLY REPORT, INDICATE WITH AN ASTERISK (*) AND ATTACH COPY OF SUPPLIER TARIFF SHEET. IF TARIFF SHEET IS NOT AVAILABLE, THEN PROVIDE A DETAILED EXPLANATION.

PURCHASED GAS ADJUSTMENT

SCHEDULE I - B
PAGE 1 OF 1

OTHER PRIMARY GAS SUPPLIERS

DETAILS FOR THE EGC IN EFFECT AS OF March 1, 2015 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED September 30, 2014

SUPPLIER NAME	UNIT RATE	TWELVE MONTH VOLUME	EXPECTED GAS COST AMOUNT
<u>OTHER GAS COMPANIES</u>			
TOTAL OTHER GAS COMPANIES			-
<u>OHIO PRODUCERS</u>			
TOTAL OHIO PRODUCERS			-
<u>SELF-HELP ARRANGEMENT</u>			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)			
TOTAL SELF-HELP ARRANGEMENT			-
<u>SPECIAL PURCHASES</u>			

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT

DETAILS FOR THE THREE MONTHS ENDED September 30, 2014

PARTICULARS	UNIT	AMOUNT
JURISDICTIONAL SALES: TWELVE MONTHS ENDED September 30, 2014	MCF	474,580
TOTAL SALES: TWELVE MONTHS ENDED September 30, 2014	MCF	474,580
RATIO OF JURISDICTIONAL SALES TO TOTAL SALES	RATIO	100%
SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD		\$0
JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED		\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER		\$0
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.		\$0
INTEREST FACTOR		1.0550
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST		\$0
JURISDICTIONAL SALES: TWELVE MONTHS ENDED September 30, 2014	MCF	474,560
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	\$0.0000

DETAILS OF REFUNDS / ADJUSTMENTS
RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED September 30, 2014

PARTICULARS	AMOUNT
	SEE DETAILS BELOW
SUPPLIER REFUNDS RECEIVED DURING QUARTER	\$0
TOTAL SUPPLIER REFUNDS	\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER	\$0
	\$0
TOTAL RECONCILIATION ADJUSTMENTS	\$0

DETAILS OF SUPPLIER REFUNDS FOR THE THREE MONTHS ENDED September 30, 2014

DESCRIPTION	MONTH-YEAR	AMOUNT
	Jul-14	\$0.00
	Aug-14	\$0.00
	Sep-14	\$0.00
	TOTAL	\$0.00

PURCHASED GAS ADJUSTMENT

SCHEDULE III

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

ACTUAL ADJUSTMENT

DETAILS FOR THE THREE MONTH PERIOD ENDED September 30, 2014

PARTICULARS	UNIT	MONTH Jul-2014	MONTH Aug-2014	MONTH Sep-2014
SUPPLY VOLUME PER BOOKS				
PRIMARY GAS SUPPLIERS	DTH	9,660	9,178	13,178
UTILITY PRODUCTION	DTH			
INCLUDABLE PROPANE	DTH			
OTHER VOLUMES (SPECIFY)	DTH			
	DTH	-	-	-
TOTAL SUPPLY VOLUMES	DTH	9,660	9,178	13,178
SUPPLY COST PER BOOKS				
PRIMARY GAS SUPPLIERS	\$	77,406	67,296	92,588
UTILITY PRODUCTION	\$			
INCLUDABLE PROPANE	\$			
OTHER COST (SPECIFY)	\$			
	\$	-	-	-
TOTAL SUPPLY COST	\$	77,406	67,296	92,588
SALES VOLUMES				
JURISDICTIONAL	MCF	8,235	7,453	10,197
NON-JURISDICTIONAL	MCF			
OTHER VOLUMES (SPECIFY)	MCF			
	MCF	-	-	-
TOTAL SALES VOLUME	MCF	8,235	7,453	10,197
UNIT BOOK COST OF GAS (SUPPLY \$ / SALES MCF)	\$/MCF	9.3996	9.0294	9.0797
LESS: EGC IN EFFECT FOR MONTH	\$/MCF	6.8080	6.1597	6.3229
= DIFFERENCE	\$/MCF	2.5916	2.8697	2.7568
TIMES: MONTHLY JURISDICTIONAL SALES	MCF	8,235	7,453	10,197
= MONTHLY COST DIFFERENCE	\$	21,342	21,388	28,111
BALANCE ADJUSTMENT SCHEDULE IV				3,639
PARTICULARS		UNIT		
COST DIFFERENCE FOR THE THREE MONTH PERIOD		\$	74,481	
DIVIDED BY: TWELVE MONTHS SALES ENDED <u>September 30, 2014</u>		MCF	474,560	
= CURRENT QUARTERLY ACTUAL ADJUSTMENT		\$/MCF	0.1569	

PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.
BALANCE ADJUSTMENT

DETAILS FOR THE THREE MONTHS ENDED

September 30, 2014

PARTICULARS	AMOUNT
COST DIFFERENCE BETWEEN BOOK AND EFFECTIVE EGC AS USED TO COMPUTE AA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR	(\$21,133)
LESS: DOLLAR AMOUNT RESULTING FROM THE AA OF (\$0.0522) / MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF	(\$24,772)
AND THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	
BALANCE ADJUSTMENT FOR THE AA	<u><u>\$3,639</u></u>
DOLLAR AMOUNT OF SUPPLIER REFUNDS AND COMMISSION ORDERED RECONCILIATION ADJUSTMENTS AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR.	\$0
LESS: DOLLAR AMOUNT RESULTING FROM UNIT RATE FOR SUPPLIER REFUNDS AND RECONCILIATION ADJUSTMENTS OF \$ - / MCF AS USED TO COMPUTE THE RA OF THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF FOR THE PERIOD THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF GCR RATE IN EFFECT APPROXIMATELY ONE YEAR PRIOR TO THE CURRENT RATE.	\$0
BALANCE ADJUSTMENT FOR THE RA	<u><u>\$0</u></u>
DOLLAR AMOUNT OF BALANCE ADJUSTMENT AS USED TO COMPUTE THE BA OF THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR.	\$0
LESS: DOLLAR AMOUNT RESULTING FROM THE BA OF / MCF AS USED TO COMPUTE THE GCR IN EFFECT ONE QUARTER PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 474,560 MCF FOR THE PERIOD BETWEEN THE EFFECTIVE DATE OF THE CURRENT GCR RATE AND THE EFFECTIVE DATE OF THE GCR RATE IN EFFECT IMMEDIATELY PRIOR TO THE CURRENT RATE.	\$0
BALANCE ADJUSTMENT FOR THE BA	<u><u>\$0</u></u>
TOTAL BALANCE ADJUSTMENT AMOUNT	<u><u>\$3,639</u></u>

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in

Case No(s). 15-0680-GA-ATA

Summary: Application Application to Modify its Tariff electronically filed by Mr. Stephen M Howard on behalf of Glenwood Energy of Oxford, Inc.