

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Investigative Audit of)
Northeast Ohio Natural Gas Corporation,)
Orwell Natural Gas Company, and) Case No. 14-205-GA-COI
Brainard Gas Corporation.)

ENTRY

The attorney examiner finds:

- (1) Northeast Ohio Natural Gas Corporation, Orwell Natural Gas Company, and Brainard Gas Corporation (Companies) are gas and natural gas companies within the meaning of R.C. 4905.03, and, as such, are public utilities subject to the supervision and jurisdiction of the Commission.
- (2) On November 13, 2013, the Commission issued an Opinion and Order in *In re Northeast Ohio Natural Gas Corp. and Orwell Natural Gas Co.*, Case Nos. 12-209-GA-GCR, et al., ordering the initiation of an investigative audit of the Companies.
- (3) On April 2, 2014, the Commission issued an Entry directing Staff to issue a Request for Proposal for conducting an investigative audit of the Companies. By Entry issued May 21, 2014, Rehmann Corporate Investigative Services (Rehmann) was selected to perform the audit. On January 23, 2015, Rehmann filed its investigative report (Audit Report).
- (4) By Entry issued March 30, 2015, interested persons were directed to file comments on the Audit Report. On April 30, 2015, the Office of the Ohio Consumers' Counsel filed comments.
- (5) On October 30, 2015, Staff and the Companies filed a stipulation and recommendation in this matter.
- (6) The attorney examiner now finds that a hearing should be held in this matter at 10:00 a.m., on May 10, 2016, at the offices of the Commission, 11th Floor, Hearing Room 11-D, 180 East Broad Street, Columbus, Ohio 43215.

- (7) Any party intending to present direct expert or nonexpert testimony should file such testimony and serve a copy of such testimony on all other parties by May 3, 2016.

It is, therefore,

ORDERED, That a hearing be held at 10:00 a.m., on May 10, 2016, at the offices of the Commission, 11th Floor, Hearing Room 11-D, 180 East Broad Street, Columbus, Ohio 43215. It is, further,

ORDERED, That any party intending to present direct expert or nonexpert testimony should file such testimony and serve a copy of such testimony on all other parties by May 3, 2016. It is, further,

ORDERED, That a copy of this Entry be served upon all parties of record in this case.

THE PUBLIC UTILITIES COMMISSION OF OHIO

/s/ Scott E. Farkas

By: Scott E. Farkas
Attorney Examiner

JRJ/dah

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in

Case No(s). 14-0205-GA-COI

Summary: Attorney Examiner Entry ordering a hearing be held at 10:00 a.m., on May 10, 2016, at the offices of the Commission, 11th Floor, Hearing Room 11-D, 180 East Broad Street, Columbus, Ohio 43215; and that any party intending to present direct expert or nonexpert testimony should file such testimony and serve a copy of such testimony on all other parties by May 3, 2016 - electronically filed by Debra Hight on behalf of Scott E. Farkas, Attorney Examiner.