

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application)
Of Glenwood Energy of Oxford, Inc. for) Case No. 17-210-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 December 1, 2017 through December 31, 2017.

The gas cost recovery rate effective December 1, 2017 will be \$5.5530 per thousand cubic feet ("Mcf"). This is an increase of \$.1869 per Mcf from the gas cost recovery rate approved for the prior month of \$5.3661 per Mcf. This filing includes an Expected Gas Cost of \$6.2144 per Mcf. Glenwood Energy of Oxford's rates will increase by \$.1869 per Mcf effective with bills rendered for service during the month of December 2017.

/s/ Richard A. Perkins

Richard A. Perkins, CPA
Chief Financial Officer
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PURCHASED GAS ADJUSTMENT
COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

GAS COST RECOVERY RATE CALCULATION

PARTICULARS	UNIT	AMOUNT
EXPECTED GAS COST (EGC)	\$/MCF	6.2144
SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT (RA)	\$/MCF	(0.0956)
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.5658)
GAS COST RECOVERY RATE (GCR) = EGC + RA + AA	\$/MCF	5.5530

GAS COST RECOVERY RATE EFFECTIVE DATES: December 1 through December 31, 2017

EXPECTED GAS COST SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
PRIMARY GAS SUPPLIERS EXPECTED GAS COST	\$	2,185,418
UTILITY PRODUCTION EXPECTED GAS COST	\$	
INCLUDABLE PROPANE EXPECTED GAS COST	\$	-
TOTAL ANNUAL EXPECTED GAS COST	\$	2,185,418
TOTAL ANNUAL SALES	MCF	351,668
EXPECTED GAS COST (EGC) RATE	\$/MCF	6.2144

SUPPLIER REFUND AND RECONCILIATION ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	(0.0956)
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	(0.0956)

ACTUAL ADJUSTMENT SUMMARY CALCULATION

PARTICULARS	UNIT	AMOUNT
CURRENT QUARTER ACTUAL ADJUSTMENT	\$/MCF	(0.0797)
PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.2549)
SECOND PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	(0.3160)
THIRD PREVIOUS QUARTER REPORTED ACTUAL ADJUSTMENT	\$/MCF	0.0848
ACTUAL ADJUSTMENT (AA)	\$/MCF	(0.5658)

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

December 15, 2017

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 December 1, 2017 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED June 30, 2017

<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	1,470,992	0	1,470,992
Texas Eastern Transmission Corporation	322,483	0	114,291	436,773
Duke Energy Ohio	200,000	0	352	200,352
Columbia Gas Transmission Corporation	0	77,300	0	77,300
 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	1,470,992	114,642	2,185,418
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				2,185,418

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 December 1, 2017 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED June 30, 2017SUPPLIER OR TRANSPORTER NAME Atmos Energy MarketingTARIFF SHEET REFERENCE Contract

EFFECTIVE DATE OF TARIFF _____

RATE SCHEDULE NUMBER _____

TYPE GAS PURCHASED X NATURAL LIQUIFIED SYNTHETICUNIT OR VOLUME TYPE MCF CCFX OTHER

DTH

PURCHASE SOURCE X INTERSTATE INTRASTATE

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	3.820	385,076	1,470,992
COMMODITY - SST			
Transition Costs:			
Transportation Cost Rate Adjustment			
TOTAL COMMODITY			1,470,992
MISCELLANEOUS			
TRANSPORTATION			
OTHER MISCELLANEOUS (SPECIFY)(EES)			
<u> </u> INJECTION			
<u> </u> WITHDRAWAL			
Capacity Release - SST (System Sup)			
TOTAL MISCELLANEOUS			
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			1,470,992

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 December 1, 2017 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED June 30, 2017SUPPLIER 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	385,076	114,291
OTHER MISCELLANEOUS (SPECIFY)			
Prepaid Transportation			-
TOTAL MISCELLANEOUS			114,291
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			436,773

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 December 1, 2017 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED June 30, 2017SUPPLIER 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	351,668	352

TOTAL MISCELLANEOUS			352
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			200,352

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 December 1, 2017 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED June 30, 2017SUPPLIER 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	362,063	77,300
COMMODITY			
OTHER COMMODITY (SPECIFY)			
TOTAL COMMODITY			77,300
MISCELLANEOUS			
TRANSPORTATION - SUMMER			-
TRANSPORTATION - WINTER			-
OTHER MISCELLANEOUS (SPECIFY)			
TOTAL MISCELLANEOUS			-
TOTAL EXPECTED GAS COST OF PRIMARY SUPPLIER/TRANSPORTER			77,300

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 December 1, 2017 AND THE
VOLUME FOR THE TWELVE MONTH PERIOD ENDED June 30, 2017

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

June 30, 2017

PARTICULARS	UNIT	AMOUNT
JURISDICTIONAL SALES: TWELVE MONTHS ENDED	June 30, 2017 MCF	351,668
TOTAL SALES: TWELVE MONTHS ENDED	June 30, 2017 MCF	351,668
RATIO OF JURISDICTIONAL SALES TO TOTAL SALES	RATIO	100%
SUPPLIER REFUNDS RECEIVED DURING THREE MONTH PERIOD		<u>\$0</u>
JURISDICTIONAL SHARE OF SUPPLIER REFUNDS RECEIVED		\$0
RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER		<u>(\$31,877)</u>
TOTAL JURISDICTIONAL REFUND & RECONCILIATION ADJ.		(\$31,877)
INTEREST FACTOR		<u>1.0550</u>
REFUNDS & RECONCILIATION ADJ. INCLUDING INTEREST		(\$33,630)
JURISDICTIONAL SALES: TWELVE MONTHS ENDED	June 30, 2017 MCF	351,668
CURRENT SUPPLIER REFUND & RECONCILIATION ADJ.	\$/MCF	<u>(\$0.0956)</u>

**DETAILS OF REFUNDS / ADJUSTMENTS
RECEIVED / ORDERED DURING THE THREE MONTH PERIOD ENDED**

June 30, 2017

PARTICULARS	AMOUNT
<u>SUPPLIER REFUNDS RECEIVED DURING QUARTER</u>	<u>SEE DETAILS BELOW</u> <u>\$0</u>
TOTAL SUPPLIER REFUNDS	<u><u>\$0</u></u>
<u>RECONCILIATION ADJUSTMENTS ORDERED DURING QUARTER</u>	
AA- from 1-1-15 to 12-31-16 Audit period	\$3,143
BA from 1-1-15 to 12-31-16 Audit Period	(\$6,683)
RA from Case 15-210-GA-GCR	(\$28,337)
TOTAL RECONCILIATION ADJUSTMENTS	<u>(\$31,877)</u>

DETAILS OF SUPPLIER REFUNDS FOR THE THREE MONTHS ENDED

June 30, 2017

DESCRIPTION	MONTH-YEAR	AMOUNT
	Apr-17	\$0.00
	May-17	\$0.00
	Jun-17	\$0.00
	TOTAL	<u><u>\$0.00</u></u>

PURCHASED GAS ADJUSTMENT

SCHEDULE III

COMPANY NAME: GLENWOOD ENERGY OF OXFORD, INC.

ACTUAL ADJUSTMENT

DETAILS FOR THE THREE MONTH PERIOD ENDED June 30, 2017

PARTICULARS	UNIT	MONTH Apr-2017	MONTH May-2017	MONTH Jun-2017
SUPPLY VOLUME PER BOOKS				
PRIMARY GAS SUPPLIERS	DTH	21,957	10,183	8,449
UTILITY PRODUCTION	DTH			
INCLUDABLE PROPANE	DTH			
OTHER VOLUMES (SPECIFY)	DTH			
	DTH	-	-	-
TOTAL SUPPLY VOLUMES	DTH	21,957	10,183	8,449
SUPPLY COST PER BOOKS				
PRIMARY GAS SUPPLIERS	\$	121,616	66,999	54,240
UTILITY PRODUCTION	\$			
INCLUDABLE PROPANE	\$			
OTHER COST (SPECIFY)	\$			
	\$	-	-	-
TOTAL SUPPLY COST	\$	121,616	66,999	54,240
SALES VOLUMES				
JURISDICTIONAL	MCF	19,948	15,760	7,983
NON-JURISDICTIONAL	MCF			
OTHER VOLUMES (SPECIFY)	MCF			
	MCF	-	-	-
TOTAL SALES VOLUME	MCF	19,948	15,760	7,983
UNIT BOOK COST OF GAS (SUPPLY \$ / SALES MCF)	\$/MCF	6.0967	4.2512	6.7944
LESS: EGC IN EFFECT FOR MONTH	\$/MCF	6.2274	6.1913	6.0205
= DIFFERENCE	\$/MCF	(0.1307)	(1.9401)	0.7739
TIMES: MONTHLY JURISDICTIONAL SALES	MCF	19,948	15,760	7,983
= MONTHLY COST DIFFERENCE	\$	(2,608)	(30,576)	6,178
BALANCE ADJUSTMENT SCHEDULE IV				(1,031)
PARTICULARS		UNIT		
COST DIFFERENCE FOR THE THREE MONTH PERIOD		\$	(28,037)	
DIVIDED BY: TWELVE MONTHS SALES ENDED <u>June 30, 2017</u>		MCF	351,668	
= CURRENT QUARTERLY ACTUAL ADJUSTMENT		\$/MCF	(0.0797)	

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

DETAILS FOR THE THREE MONTHS ENDED

June 30, 2017

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	(\$182,879)
LESS: DOLLAR AMOUNT RESULTING FROM THE AA OF (\$0.5171) / MCF AS USED TO COMPUTE THE GCR IN EFFECT FOUR QUARTERS PRIOR TO THE CURRENTLY EFFECTIVE GCR TIMES THE JURISDICTIONAL SALES OF 351,668 MCF	(\$181,848)
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>(\$1,031)</u>
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 351,668 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 351,668 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>(\$1,031)</u>

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

12/20/2017 7:20:34 PM

in

Case No(s). 17-0210-GA-GCR

Summary: Entry Monthly GCR Filing of Glenwood Energy of Oxford, Inc. - December 2017 electronically filed by Mr. Richard A. Perkins on behalf of GLENWOOD ENERGY OF OXFORD, INC.