



talalexander@calfee.com  
614.621.7774 **Direct**

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**Calfee, Halter & Griswold LLP**  
Attorneys at Law

1200 Huntington Center  
41 South High Street  
Columbus, Ohio 43215-3465  
614.621.1500 **Phone**  
Calfee.com

October 31, 2020

VIA ELECTRONIC FILING

Ms. Tanowa Troupe  
Administration/Docketing  
Ohio Power Siting Board  
180 East Broad Street, 11th Floor  
Columbus, Ohio 43215-3793

Re: **Case No: 20-146-GA-ATA- In the Matter of the Application of Northeast Ohio Corp., for Approval of an Income Tax Rider Mechanism Rider.**

Dear Ms. Troupe:

Pursuant to paragraph 25 of the Commission's May 20, 2020 Opinion and Order ("Order") in the above captioned case, Northeast Ohio Natural Gas Corp. ("NEO") hereby files, in final form, a copy of revised Tariff Sheet No. 58 with rates effective as of January 1, 2021.

This revision provides the Commission Ordered refund for the period January 2021 to December 2021. Tariff Sheet No. 53 provides rates to be effective January 1 – May 31, 2021 and a second set of rates to be effective June 1 – December 31, 2021. The first set of rates will allow Component C, the 2018/2019 credit, to be refunded over a period of twelve months as specified in the Commission's order. The attached Exhibit 1 shows the amounts of the three components to be refunded, the sales volumes and the calculation of the rates.

Please note that a copy of this correspondence is also being filed in Case No. 89-8012-GA-TRF, as required by Paragraph 25 of the Order.

Please feel free to contact me with any questions.

Sincerely yours,

*/s/ N. Trevor Alexander*

N. Trevor Alexander

**RULES, REGULATIONS AND RATES GOVERNING THE DISTRIBUTION AND  
TRANSPORTATION OF GAS**

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**INCOME TAX CREDIT MECHANISM RIDER**

**58. Income Tax Credit Mechanism**

**Applicability:**

Applicable to all Customers except those served under Flex Contracts.

**Description:**

The Tax Cut and Jobs Act ("TCJA") of 2017, lowered the federal corporate income tax rate on corporations. As a result, the Company will provide a credit to Customers calculated from January 1, 2018, the effective date of the TCJA, to flow through the benefits realized under the TCJA in accordance with the guidelines of Commission Orders.

This Rider shall be calculated annually pursuant to a Notice filed no later than October 31 of each calendar year to reflect the actual calendar year data with November and December data estimated. Such adjustments to the Rider will become effective with bills rendered on and after the first billing unit of January of the next year. The Rider shall also include an annual reconciliation true-up component for the prior calendar year.

**Rate:**

	<b>Jan-May 2021</b>	<b>Jun-Dec 2021</b>
Small General Service	(\$0.14785)	(\$0.02151)
General Service/General Transportation Service	(\$0.09826)	(\$0.01435)
Large General Service/Large General Transportation Service	(\$0.03071)	(\$0.00431)
Flex Customers	(\$0.00000)	(\$0.00000)

**Reconciliation Adjustments:**

This Rider is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: the twelve-month period of actual data upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

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Filed in accordance with the Public Utilities Commission of Ohio Entry dated May 20, 2020.

Case No. 20-146-GA-ATA

ISSUED: October 31, 2020

EFFECTIVE: For Bills Rendered on or after: January 1, 2021

Issued by  
Northeast Ohio Natural Gas Corp.  
Ken Oostman, President

**Northeast Ohio Natural Gas Company**  
**Case No. 20-146-ATA**  
**Income Tax Credit Mechanism Rider (ITCM)**  
**Revenue Credit Calculation**  
**Year 2021**

**Exhibit 1**

	2020 Amounts to be Refunded	Amounts Refunded Through 12/31/2020 (1)	Remaining Amount to Refund in 2021	2021 Amount to Refund	Total Amount to be Refunded in 2021	Sales Volumes	2021 ITCM Rate Jan - May	2021 ITCM Rate Jun - Dec
<b>Component A-Normalized</b>								
Small General Service	\$ 12,836	\$ 4,128	\$ 8,708	\$ 39,752	\$ 48,460	2,722,967.0	\$ (0.01780)	\$ (0.01780)
General Service	4,702	1,914	2,788	14,560	17,348	1,453,204.0	(0.01194)	(0.01194)
Large General Service	555	266	289	1,718	2,007	557,186.0	(0.00360)	(0.00360)
	<u>\$ 18,093</u>	<u>\$ 6,308</u>	<u>\$ 11,785</u>	<u>\$ 56,030</u>	<u>\$ 67,815</u>	<u>4,733,357.0</u>		
<b>Component B-Non-Normalized</b>								
Small General Service	\$ 6,016	\$ 1,937	\$ 4,079	\$ 6,016	\$ 10,095	2,722,967.0	\$ (0.00371)	\$ (0.00371)
General Service	2,203	897	1,306	2,203	3,509	1,453,204.0	(0.00241)	(0.00241)
Large General Service	260	125	135	260	395	557,186.0	(0.00071)	(0.00071)
	<u>\$ 8,479</u>	<u>\$ 2,959</u>	<u>\$ 5,520</u>	<u>\$ 8,479</u>	<u>\$ 13,999</u>	<u>4,733,357.0</u>		
<b>Component C-2018/2019 Credit</b>								
Small General Service	\$ 356,390	\$ 114,488	\$ 241,902	\$ -	\$ 241,902	1,914,721.0	\$ (0.12634)	\$ -
General Service	130,536	53,064	77,472	-	77,472	923,227.3	(0.08391)	-
Large General Service	15,404	7,334	8,070	-	8,070	305,680.8	(0.02640)	-
	<u>\$ 502,330</u>	<u>\$ 174,886</u>	<u>\$ 327,444</u>	<u>\$ -</u>	<u>\$ 327,444</u>	<u>3,143,629.0</u>		
<b>Total</b>								
Small General Service	\$ 375,242	\$ 120,553	\$ 254,689	\$ 45,768	\$ 300,457	-	\$ (0.14785)	\$ (0.02151)
General Service	137,441	55,875	81,566	16,763	98,329	-	(0.09826)	(0.01435)
Large General Service	16,219	7,725	8,494	1,978	10,472	-	(0.03071)	(0.00431)
	<u>\$ 528,902</u>	<u>\$ 184,153</u>	<u>\$ 344,749</u>	<u>\$ 64,509</u>	<u>\$ 409,258</u>	<u>-</u>		

(1) October - December estimated using normalized volumes

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**10/30/2020 3:25:19 PM**

**in**

**Case No(s). 20-0146-GA-ATA, 89-8012-GA-TRF**

Summary: Tariff Revised Tariff Pages, PUCO No. 2, Sheet No. 53 electronically filed by Mr. Trevor Alexander on behalf of Northeast Ohio Natural Gas Corp.