

February 16, 2022

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 paragraphs 21 and 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. 53 with rates effective as of January 1, 2022. Due to a clerical error the tariff itself was not updated prior to that date, but customers have been billed the proper rate since January 1, 2022.

This revision provides the Commission Ordered refund for the period January 2022 to December 2022. 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.

Very truly 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-Dec 2022</b>
Small General Service	(\$0.01928)
General Service/General Transportation Service	(\$0.02297)
Large General Service/Large General Transportation Service	(\$0.01640)
Flex Customers	(\$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: February 16, 2022  
2022

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

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 2022**

Exhibit 1

	2021 Amounts to be Refunded	Amounts Refunded Through 12/31/2021	Remaining Amount to Refund in 2022	2022 Amount to Refund	Total Amount to be Refunded in 2022	Sales Volumes	2022 ITCM Rate Jan - Dec
<b>Component A-Normalized</b>							
Small General Service	\$ 48,460	\$ 50,059	\$ (1,599)	\$ 45,696	\$ 44,097	2,722,967.0	\$ (0.01619)
General Service	17,348	15,653	1,695	16,737	18,432	1,453,204.0	(0.01268)
Large General Service	2,007	600	1,407	1,975	3,382	557,186.0	(0.00607)
	<u>\$ 67,815</u>	<u>\$ 66,312</u>	<u>\$ 1,503</u>	<u>\$ 64,408</u>	<u>\$ 65,911</u>	<u>4,733,357.0</u>	
<b>Component B-Non-Normalized</b>							
Small General Service	\$ 10,095	\$ 10,434	\$ (339)	\$ 6,016	\$ 5,677	2,722,967.0	\$ (0.00208)
General Service	3,509	3,160	349	2,203	2,552	1,453,204.0	(0.00176)
Large General Service	395	117	278	260	538	557,186.0	(0.00097)
	<u>\$ 13,999</u>	<u>\$ 13,711</u>	<u>\$ 288</u>	<u>\$ 8,479</u>	<u>\$ 8,767</u>	<u>4,733,357.0</u>	
<b>Component C-2018/2019 Credit</b>							
Small General Service	\$ 241,902	\$ 239,141	\$ 2,761	\$ -	\$ 2,761	2,722,967.0	\$ (0.00101)
General Service	77,472	\$ 65,078	12,394	-	12,394	1,453,204.0	(0.00853)
Large General Service	8,070	\$ 2,853	5,217	-	5,217	557,186.0	(0.00936)
	<u>\$ 327,444</u>	<u>\$ 307,072</u>	<u>\$ 20,372</u>	<u>\$ -</u>	<u>\$ 20,372</u>	<u>4,733,357.0</u>	
<b>Total</b>							
Small General Service	\$ 300,457	\$ 299,634	\$ 823	\$ 51,712	\$ 52,535		\$ (0.01928)
General Service	98,329	83,891	14,438	18,940	33,378		(0.02297)
Large General Service	10,472	3,570	6,902	2,235	9,137		(0.01640)
	<u>\$ 409,258</u>	<u>\$ 387,095</u>	<u>\$ 22,163</u>	<u>\$ 72,887</u>	<u>\$ 95,050</u>		

**This foregoing document was electronically filed with the Public Utilities  
Commission of Ohio Docketing Information System on**

**2/16/2022 3:48:00 PM**

**in**

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

Summary: Tariff electronically filed by Mr. N. Trevor Alexander on behalf of  
Northeast Ohio Natural Gas Corp.