

August 3, 2022

Ms. Barcy F. McNeal
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

Re: *In the Matter of the Application of Northeast Ohio Natural Gas Corp. for
Approval of Alternative Regulations, Case No. 20-1427-GA-ALT*

Dear Ms. McNeal:

Pursuant to Paragraph 36(c)(4) of the Commission's Opinion and Order, issued on September 8, 2021, in the above captioned case, Northeast Ohio Natural Gas Corp. ("NEO") submitted on June 6, 2022 updated annual expense calculations and actual revenue collections provided in schedule C-2 and C-2.1 format, labeled as Exhibit A, as well as proposed rates which will be designed to recover or credit, as applicable, any under or over-recovery over the following 12 months, labeled as Exhibit B.

NEO recently determined that the Orwell-Trumbull Pipeline Co., LLC ("OTP") depreciation expense included with that filing was not accurate. The depreciation expense did not reflect the same expense contained in Staff's rate case report. To remedy the error, attached please find a revised version of Exhibit A's schedules and tariff pages and Exhibit B's proposed rates implementing the revisions to align NEO's annual filing with Staff's calculations. Revisions have been made in red for ease of reference.

Please feel free to contact me with any questions.

Very truly yours,

/s/ N. Trevor Alexander

N. Trevor Alexander

EXHIBIT A

Northeast Ohio Natural Gas Company
Infrastructure Acquisition Adjustment Rider (IAAR)
Case No. 20-1427-GA-ALT
Annual True-Up For Twelve Months Ended December 31, 2021
Calculation of Revenue True-up for True-up Period

Revised

Schedule 1
Page 1 of 1

Line No (A)	Acct No (B)	Description (C)	Final Order Case No 20-1427-GA-ALT (D)	Change (E)	Actual 12 Months Ended 12/31/2021 (F)
1		<u>Operating Revenues</u>			
2		Base Revenues	\$ 1,471,212	\$ -	\$ 1,471,212
3		Gas Costs	-	-	-
4		Other	-	-	-
5		Total Operating Revenues	1,471,212	-	1,471,212
6		<u>Operating Expenses</u>			
7		Operation and Maintenance	213,153	8,843	221,996
8		Depreciation	312,516	-	312,516
9		Taxes, Other Than Income	78,914	43,910	122,824
10		Federal Income Taxes	150,895	(11,079)	139,816
11		Total Operating Expenses	755,478	41,674	797,152
12		Net Operating Income	<u>\$ 715,734</u>	<u>\$ (41,674)</u>	<u>\$ 674,060</u>

Northeast Ohio Natural Gas Company
Infrastructure Acquisition Adjustment Rider (IAAR)
Case No. 20-1427-GA-ALT
Annual True-Up For Twelve Months Ended December 31, 2021
Comparison of Operating Revenues and Expenses By Account

Revised

Schedule 2
Page 1 of 2

Line No (A)	Acct No (B)	Description (C)	Final Order Case No 20-1427-GA-ALT (D)	Change (E)	Actual 12 Months Ended 12/31/2021 (F)
1		Operating Revenues:			
2	489	Revenues from Transportation of Gas of Others Through Distribution Facilities	\$ 1,471,212	\$ -	\$ 1,471,212
3	495	Other Gas Revenues	-	-	-
4		Total Operating Revenues	<u>\$ 1,471,212</u>	<u>\$ -</u>	<u>\$ 1,471,212</u>
5		Operating Expenses - Gas Supply Expense:			
6	804	Gas Cost	\$ -	\$ -	\$ -
7		Other	-	-	-
8		Total Operating Expenses - Gas Supply Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9		Operating Expenses - Distribution:			
10	874	Mains & Service Expense	\$ 89,702	\$ (48,264)	\$ 41,438
11	880	Other Expenses	1,800	(7)	1,793
12		Total Operating Expenses - Distribution	<u>\$ 91,502</u>	<u>\$ (48,271)</u>	<u>\$ 43,231</u>
13		Operating Expenses - Customer Accounts:			
14	901	Supervision	\$ -	\$ -	\$ -
15		Total Operating Expenses - Customer Accounts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
16		Operating Expenses - Customer Service:			
17	909	Supervision	\$ -	\$ -	\$ -
18		Total Operating Expenses - Customer Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
19		Operating Expenses - Administrative & General:			
20	920	Administrative & General Salaries	\$ -	\$ -	\$ -
21	923	Outside Services Employed	100,000	75,305	175,305
22	926.2	Employee Benefits	15,540	(14,075)	1,465
23		Total Operating Expenses - Administrative & General	<u>\$ 115,540</u>	<u>\$ 61,230</u>	<u>\$ 176,770</u>
24		Maintenance Expenses - Distribution:			
25	887	Maintenance of Mains	6,111	(4,116)	1,995
26		Total Maintenance Expenses - Distribution:	<u>\$ 6,111</u>	<u>\$ (4,116)</u>	<u>\$ 1,995</u>

Northeast Ohio Natural Gas Company
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Schedule 2
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Line No (A)	Acct No (B)	Description (C)	Final Order Case No 20-1427-GA-ALT (D)	Change (E)	Actual 12 Months Ended 12/31/2021 (F)
27		Maintenance Expenses - Administrative & General:			
28	932	Maintenance of General Plant	\$ -	\$ -	\$ -
29		Total Maintenance Expenses - Administrative & General	\$ -	\$ -	\$ -
30		Depreciation and Amortization Expenses			
31	403	Depreciation Expense	\$ 312,516	\$ -	\$ 312,516
32		Total Depreciation and Amortization Expenses	\$ 312,516	\$ -	\$ 312,516
33		Taxes Other Than Income:			
34	408.1	Tax Expense - Employer FICA	\$ 8,236	\$ (4,608)	\$ 3,628
35	408.1	Tax Expense - Personal Property	70,678	48,518	119,196
36		Total Taxes Other Than Income	\$ 78,914	\$ 43,910	\$ 122,824
37		Income taxes:			
38	409.1	Federal Income Tax Expense - Current	150,895	(11,079)	139,816
39	410.1	Deferred Income Tax Expense - Utility	-	-	-
40		Total Income Taxes	\$ 150,895	\$ (11,079)	\$ 139,816

Revised

Schedule 3
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Northeast Ohio Natural Gas Company
Infrastructure Acquisition Adjustment Rider (IAAR)
Case No. 20-1427-GA-ALT
Annual True-Up For Twelve Months Ended December 31, 2021
Revenue at Current and Proposed Rates

Revised

Schedule 4
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Line No (A)	Acct No (B)	Description (C)	Customer Bills (D)	CURRENT			PROPOSED			% Change in Revenue (K)
				Sales Mcf (E)	Current Rate (F)	Current Revenue (G)	Proposed Rates (H)	Proposed Revenue (I)	Revenue Change (J)	
1	36-SGS-NEO	SMALL GENERAL SERVICE-NEO AREA								
2		OTP Distribution Rider-Fixed	212,122		\$ 1.77	\$ 376,141	\$ 1.77	\$ 376,141	\$ -	
3		OTP Distribution Rider-Volumetric		1,742,647	0.1601	279,011	0.1601	279,011	-	
4		Sub-Total OTP Rider				655,152		655,152	-	0.000%
5		OTP True-up			-	-	0.0109	18,922	18,922	
6		Total 36-SGS-NEO				\$ 655,152		\$ 674,074	\$ 18,922	2.888%
7	36-SGS-ONG	SMALL GENERAL SERVICE-ORWELL AREA								
8		OTP Distribution Rider-Fixed	125,397		\$ 1.77	\$ 222,357	\$ 1.77	\$ 222,357	\$ -	
9		OTP Distribution Rider-Volumetric		980,320	0.1601	156,956	0.1601	156,956	-	
10		Sub-Total OTP Rider				379,313		379,313	-	0.000%
11		OTP True-up			-	-	0.0109	10,644	10,644	
12		Total 36-SGS-ONG				\$ 379,313		\$ 389,957	\$ 10,644	2.806%
13	37-GS-1-NEO	GENERAL SERVICE-GS-1-NEO AREA								
14		OTP Distribution Rider-Fixed	5,748		\$ 4.43	\$ 25,480	\$ 4.43	\$ 25,480	\$ -	
15		OTP Distribution Rider-Volumetric		40,970	0.1652	6,769	0.1652	6,769	-	
16		Sub-Total OTP Rider				32,249		32,249	-	0.000%
17		OTP True-up			-	-	0.0075	305	305	
18		Total 37-GS-1-NEO				\$ 32,249		\$ 32,554	\$ 305	0.946%
19	37-GS-2-NEO	GENERAL SERVICE-GS-2-NEO AREA								
20		OTP Distribution Rider-Fixed	10,145		\$ 8.87	\$ 89,947	\$ 8.87	\$ 89,947	\$ -	
21		OTP Distribution Rider-Volumetric		959,718	0.1652	158,558	0.1652	158,558	-	
22		Sub-Total OTP Rider				248,505		248,505	-	0.000%
23		OTP True-up			-	-	0.0075	7,152	7,152	
24		Total 37-GS-2-NEO				\$ 248,505		\$ 255,657	\$ 7,152	2.878%
25	37-GS-1-ONG	GENERAL SERVICE-GS-1-ORWELL AREA								
26		OTP Distribution Rider-Fixed	48		4.43	\$ 213	\$ 4.43	\$ 213	\$ -	
27		OTP Distribution Rider-Volumetric		91	0.1652	15	0.1652	15	-	
28		Sub-Total OTP Rider				228		228	-	0.000%
29		OTP True-up			-	-	0.0075	1	1	
30		Total 37-GS-1-ONG				\$ 228		\$ 229	\$ 1	0.439%

Northeast Ohio Natural Gas Company
Infrastructure Acquisition Adjustment Rider (IAAR)
Case No. 20-1427-GA-ALT
Annual True-Up For Twelve Months Ended December 31, 2021
Revenue at Current and Proposed Rates

Revised

Schedule 4
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Line No (A)	Acct No (B)	Description (C)	Customer Bills (D)	CURRENT			PROPOSED			% Change in Revenue (K)
				Sales Mcf (E)	Current Rate (F)	Current Revenue (G)	Proposed Rates (H)	Proposed Revenue (I)	Revenue Change (J)	
31	37-GS-2-ONG	GENERAL SERVICE-GS-2-ORWELL AREA								
32		OTP Distribution Rider-Fixed	1,845		\$ 8.87	\$ 16,358	\$ 8.87	\$ 16,358	\$ -	
33		OTP Distribution Rider-Volumetric		230,064	0.1652	38,010	0.1652	38,010	-	
34		Sub-Total OTP Rider				54,368		54,368	-	0.000%
35		OTP True-up			-	-	0.0075	1,715	1,715	
36		Total 37-GS-2-ONG				\$ 54,368		\$ 56,083	\$ 1,715	3.154%
37	38-LGS-NEO	LARGE GENERAL SERVICE-NEO AREA								
38		OTP Distribution Rider-Fixed	92		\$ 26.60	\$ 2,447	\$ 26.60	\$ 2,447	\$ -	
39		OTP Distribution Rider-Volumetric		145,334	0.0678	9,858	0.0678	9,858	-	
40		Sub-Total OTP Rider				12,305		12,305	-	0.000%
41		OTP True-up-Volumetric			-	-	0.0023	333	333	
42		Total 38-LGS-NEO				\$ 12,305		\$ 12,638	\$ 333	2.706%
43	38-LGS-ONG	LARGE GENERAL SERVICE-ORWELL AREA								
44		OTP Distribution Rider-Fixed	24		\$ 26.60	\$ 638	\$ 26.60	\$ 638	\$ -	
45		OTP Distribution Rider-Volumetric		43,766	0.0678	2,969	0.0678	2,969	-	
46		Sub-Total OTP Rider				3,607		3,607	-	0.000%
47		OTP True-up			-	-	0.0023	100	100	
48		Total 38-LGS-ONG				\$ 3,607		\$ 3,707	\$ 100	2.772%
49	63-GTS-NEO	GENERAL TRANSPORTATION SERVICE-NEO AREA								
50		OTP Distribution Rider-Fixed	756		\$ 8.87	\$ 6,703	\$ 8.87	\$ 6,703	\$ -	
51		OTP Distribution Rider-Volumetric		212,577	0.1652	35,121	0.1652	35,121	-	
52		Sub-Total OTP Rider				41,824		41,824	-	0.000%
53		OTP True-up			-	-	0.0075	1,584	1,584	
54		Total 63-GTS-NEO				\$ 41,824		\$ 43,408	\$ 1,584	3.787%
55	63-GTS-ONG	GENERAL TRANSPORTATION SERVICE-ORWELL AREA								
56		OTP Distribution Rider-Fixed	12		\$ 8.87	\$ 106	\$ 8.87	\$ 106	\$ -	
57		OTP Distribution Rider-Volumetric		9,784	0.1652	1,616	0.1652	1,616	-	
58		Sub-Total OTP Rider				1,722		1,722	-	0.000%
59		OTP True-up			-	-	0.0075	73	73	
60		Total 63-GTS-ONG				\$ 1,722		\$ 1,795	\$ 73	4.239%

Northeast Ohio Natural Gas Company
Infrastructure Acquisition Adjustment Rider (IAAR)
Case No. 20-1427-GA-ALT
Annual True-Up For Twelve Months Ended December 31, 2021
Revenue at Current and Proposed Rates

Revised

Schedule 4
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Line No (A)	Acct No (B)	Description (C)	Customer Bills (D)	CURRENT			PROPOSED			% Change in Revenue (K)
				Sales Mcf (E)	Current Rate (F)	Current Revenue (G)	Proposed Rates (H)	Proposed Revenue (I)	Revenue Change (J)	
61		64-LGTS-NEO LARGE GENERAL TRANSPORTATION SERVICE-NEO AREA								
62		OTP Distribution Rider-Fixed	144		\$ 26.60	\$ 3,830	\$ 26.60	\$ 3,830	\$ -	
63		OTP Distribution Rider-Volumetric		368,086	0.0678	24,968	0.0678	24,968	-	
64		Sub-Total OTP Rider				28,798		28,798	-	0.000%
65		OTP True-up			-	-	0.0023	844	844	
66		Total 64-LGTS-NEO				\$ 28,798		\$ 29,642	\$ 844	2.931%
67		64-LGTS-ONG LARGE GENERAL TRANSPORTATION SERVICE-ORWELL AREA								
68		OTP Distribution Rider-Fixed	-		\$ -	\$ -	\$ -	\$ -	\$ -	
69		OTP Distribution Rider-Volumetric		-	-	-	-	-	-	
70		Sub-Total OTP Rider				-		-	-	0.000%
71		OTP True-up			-	-	-	-	-	
72		Total 64-LGTS-ONG				\$ -		\$ -	\$ -	0.000%
73		TOTAL OTP								
74		OTP Distribution Rider-Fixed	356,333			744,220		744,220	-	
75		OTP Distribution Rider-Volumetric		4,733,357		713,851		713,851	-	
76		Sub-Total OTP Rider				1,458,071		1,458,071	-	0.000%
77		OTP True-up-Volumetric				-		41,673	41,673	
78		OTP Contract Service				13,141		13,141	-	
79		Rate Rounding						1	1	
80		Total OTP	356,333	4,733,357		\$ 1,471,212		\$ 1,512,886	\$ 41,674	2.833%

Northeast Ohio Natural Gas Company
Infrastructure Acquisition Adjustment Rider (IAAR)
Case No. 20-1427-GA-ALT
Annual True-Up For Twelve Months Ended December 31, 2021
Calculation of Rates For IAAR Rider and True-up

Revised

Schedule 5
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Line Num	Rate Code	Description	Customer Charge	Volumetric Charge	Total Distribution	Percent Total Distribution	IAAR Rider Split	True-up Split	Volume Mcf	Customer Bills	IAAR Rider - Ongoing Split Fixed & Volumetric				True-up Rate Split Fixed & Volumetric	
											Fixed Recovery	Volumetric Recovery	Customer Charge	Volumetric Charge	Volumetric Recovery	Volumetric Charge
1	36-SGS-NEO	Small General Service-NEO Area	\$ 4,242,440	\$2,560,820	\$ 6,803,260	41.369%	\$ 603,187	\$ 17,239	1,742,647.0	212,122	\$376,141	\$227,046	\$ 1.77	\$ 0.1601	\$ 17,239	\$ 0.0109
2	36-SGS-ONG	Small General Service-Orwell Area	2,507,940	2,356,395	4,864,335	29.579%	431,278	12,327	980,320.0	125,397	222,357	208,921			12,327	
3	37-GS-1-NEO	General Service-GS-1-NEO Area	287,400	71,558	358,958	2.183%	31,825	910	40,970.0	5,748	25,481	6,344	\$ 4.43	\$ 0.1652	910	\$ 0.0075
4	37-GS-2-NEO	General Service-GS-2-NEO Area	1,014,500	1,676,243	2,690,743	16.362%	238,565	6,819	959,718.0	10,145	89,947	148,618	\$ 8.87		6,819	
5	37-GS-1-ONG	General Service-GS-1-Orwell Area	2,400	223	2,623	0.016%	232	7	91.0	48	212	20			7	
6	37-GS-2-ONG	General Service-GS-2-Orwell Area	184,500	564,600	749,100	4.555%	66,417	1,898	230,064.0	1,845	16,358	50,059			1,898	
7	38-LGS-NEO	Large General Service-NEO Area	27,600	95,995	123,595	0.752%	10,957	313	145,334.0	92	2,447	8,510	\$ 26.60	\$ 0.0678	313	\$ 0.0023
8	38-LGS-ONG	Large General Service-Orwell Area	7,200	79,045	86,245	0.524%	7,646	219	43,766.0	24	638	7,008			219	
9	63-GTS-NEO	General Transportation-NEO Area	75,600	371,287	446,887	2.717%	39,622	1,132	212,577.0	756	6,703	32,919			1,132	
10	63-GTS-ONG	General Transportation-Orwell Area	1,200	24,011	25,211	0.153%	2,235	64	9,784.0	12	106	2,129			64	
11	64-LGTS-NEO	Lg General Transportation-NEO Area	43,200	251,255	294,455	1.791%	26,107	746	368,086.0	144	3,830	22,277			746	
12	64-LGTS-ONG	Lg General Transportation-Orwell Area	-	-	-	0.000%	-	-	-	-						
13		Total Tariffed Distribution Revenue	\$ 8,393,980	\$8,051,432	\$16,445,412	100.000%	\$1,458,071	\$ 41,674	4,733,357.0		\$744,221	\$713,850			\$ 41,674	
14		Contract Service			1,098,419		13,141	-	13,727.3							
15		Total Distribution Revenue			\$17,543,831		\$1,471,212	\$ 41,674	4,747,084.3							
16		Small General Service	\$ 6,750,380	\$4,917,215	\$11,667,595	70.947%	\$1,034,465	\$ 29,566								
17		General Service	1,565,600	2,707,922	4,273,522	25.986%	378,896	10,830								
18		Lg General Service	78,000	426,295	504,295	3.067%	44,710	1,278								
19		Total Tariffed Distribution Revenue	\$ 8,393,980	\$8,051,432	\$16,445,412	100.000%	\$1,458,071	\$ 41,674								
20		From Schedule C-1 and C-2					\$1,458,071	\$ 41,674								

EXHIBIT B

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

INFRASTRUCTURE ACQUISITION ADJUSTMENT RIDER

58.5 Infrastructure Acquisition Adjustment

Applicability:

Applicable to all Rate Schedules for Service to Customers.

Description:

The Company has acquired the assets of the former Orwell – Trumbull Pipeline Company, LLC in order to continue to provide safe and reliable gas service, without interruption, to substantial parts of Northeast Ohio's distribution system. The infrastructure acquired was reviewed by the Commission in Case No. 19-1921-PL-ATR. The Commission found that the acquisition was reasonable and in the public interest

This Rider has been calculated in a manner consistent with the Company's approved rate case in Case No. 18-1720-GA-AIR. The adjustments, shown below, will be added to the service charges listed under each Rate Schedule and billed to customers beginning after the effective date of this tariff sheet as approved by the Commission. The charges listed below will continue until the Commission issues an Order approving any changes resulting from a case that re-establishes the Company's allowed revenue requirements.

Rate:	Customer Charge Per Month	Volumetric Charge Per MCF
Small General Service	\$1.77	\$0.17 1604
General Service – GS-1	\$4.43	\$0.17 27652
General Service – GS-2 and General Transportation Service	\$8.87	\$0.17 27652
Large General Service And Large General Transportation Service	\$26.60	\$0.07 01678

Filed in accordance with the Public Utilities Commission of Ohio Entry dates September 8, 2021

Case No. 20-1427-GA-ALT

Issued: ~~September 20, 2021~~Month, Year

Effective: For Bills Rendered on or after: ~~October 1, 2021~~Month, Year

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

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

INFRASTRUCTURE ACQUISITION ADJUSTMENT RIDER

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Small General Service	\$1.77	\$0.171
General Service – GS-1	\$4.43	\$0.1727
General Service – GS-2 and General Transportation Service	\$8.87	\$0.1727
Large General Service And Large General Transportation Service	\$26.60	\$0.0701

Filed in accordance with the Public Utilities Commission of Ohio Entry dates September 8, 2021

Case No. 20-1427-GA-ALT

Issued: Month, Year

Effective: For Bills Rendered on or after: Month, Year

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

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

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in

Case No(s). 20-1427-GA-ALT

Summary: Notice of Filing of Revised Annual Expense Calculation electronically
filed by Sarah Siewe on behalf of Northeast Ohio Natural Gas Corp.