

May 30, 2014

Public Utilities Commission of Ohio

Director of Administration

Docketing Division – 13th Floor

180 East Broad Street

Columbus, Ohio 43215

Re: Case Number 14-0421-GA-PIP

Case Number 89-8003-GA-TRF

Dear Ms. Jenkins:

On April 11, 2014, Columbia Gas of Ohio, Inc. (“Columbia”) filed an application seeking authority to decrease its Percentage of Income Payment Plan (“PIPP”) rider from a credit of $0.0092 per Mcf to $0.2806 per Mcf, resulting in an overall increase of $0.2898 per Mcf. This filing provided for the implementation of a proposed rate designed to recover the projected level of arrears expected to occur during the next twelve-month period, plus an under-collection of $19,888,782.

In direct testimony of the Commission Staff, accepted by the Commission on December 2, 1993, Finding and Order, a procedure was adopted for the implementation of revised PIPP rates similar to the procedure established by the Commission Entry dated June 24, 1993, in Case No. 93-1000-EL-FOR for recovery of certain State EPA Emission Application Fees. This procedure permits the utility to implement its new rate on the forty-sixth day subsequent to the filing of an application absent action by the Commission.

Absent action by the Commission during that forty-six day period and in compliance with the Public Utilities Commission of Ohio’s rules governing Tariff Filing Procedures in Case Number 89-500-AU-TRF, Columbia has attached the following tariff sheets that provides for implementation of this rate change effective with bills rendered on and after May 30, 2013.

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| Section  No. | Sheet No. |  | Description |
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| V | Eleventh Revised Sheet No. 24 |  | Interim, Emergency and Temporary PIP Plan Schedule Rider |
| VI | Sixth Revised Sheet No. 68 |  | Interim, Emergency and Temporary PIP Plan Schedule Rider |
| VII | Fourteenth Revised Sheet No. 29, Page 1 of 11 |  | Interim, Emergency and Temporary PIP Plan Schedule Rider |

Very truly yours,

Larry W. Martin

Director, Regulatory Matters

Enclosures