

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Complaint and Appeal)
of Oxford Natural Gas Company from)
Ordinance No. 2896 Passed by the Council)
of the City of Oxford on February 7, 2006)

Case No. 06-350-GA-CMR

**TESTIMONY OF CLIFFORD E. CRISWELL
ON BEHALF OF
OXFORD NATURAL GAS COMPANY**

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- 1 **Q1.** Please state your name and business address.
- 2 A1. Clifford E. Criswell, 5085 Reed Road, Columbus, Ohio 43220.
- 3 **Q2.** Please describe your current position, your business and your educational
- 4 background.
- 5 A2. My name is Clifford E. Criswell and I am employed by Burgess & Niple
- 6 ("B&N") as a project engineer in the Water and Wastewater Design Group. I
- 7 joined B&N in 1969 and have been involved in numerous engineering,
- 8 construction and valuation projects including conducting inventory of tangible
- 9 assets for utilities. Attached as Attachment CEC-1 is a more detailed listing of
- 10 the various projects I have worked on while at B&N. I graduated from The Ohio
- 11 State University with a Bachelor Degree in Civil Engineering in 1969 and am a
- 12 Professional Engineer, licensed in Ohio.
- 13 **Q3.** What is the purpose of your testimony?
- 14 A3. I am filing testimony to support the objections to the Staff Report in Case No.
- 15 No. 06-350-GA-CMR raised by the Oxford Natural Gas Company ("ONG") in
- 16 the areas of Rate Base and Depreciation.

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1 **Q4. Why did Oxford Natural Gas Company retain the services of B&N?**

2 A4. B&N was retained by ONG to prepare an Original Cost Valuation of ONG's
3 tangible assets in accordance with the directions from the Staff. Original Cost is
4 generally referred to as the "book value" or the cost of the asset when originally
5 purchased or placed in service. B&N's Original Cost Valuation Report provided
6 an estimate of the Original Cost of the ONG assets and the corresponding
7 Accumulated Depreciation as of January 31, 2006. B&N's Original Cost
8 Valuation Report was filed on November 8, 2006.

9 **Q5. ONG objected to Staff's reduction of B&N's valuation of Account 376**
10 **"Mains" because Staff assumed all mains would be installed by an ONG**
11 **crew rather than a private contractor, as assumed by B&N in its Original**
12 **Cost Valuation report. Why did B&N base its valuation on the use of a**
13 **private contractor?**

14 A5. The consensus among Staff and B&N personnel on this project was to develop a
15 value for ONG's 430,000 feet of gas mains by assuming that the mains would be
16 installed as one large project. B&N based its main installation costs using a
17 private contractor construction crew because it was the most accurate method of
18 preparing an Original Cost Valuation. Data on private contractor installations was
19 readily available from the following sources: R.S. Means 2006 Facilities
20 Construction Cost Data, BNi Building News, Public Works and 2006 Costbook,
21 and the Rental Rate Blue Book for Construction Equipment Volume 1. Although,
22 we were told by Darryle Perrino that ONG installed the vast majority of the gas
23 mains in the system, we believed that out-sourcing main installation to a

1 contractor based on a competitive-bid format would yield a more conservative
2 valuation of the Reproduction Cost New ("RCN") and Original Cost New
3 ("OCN") values as compared to a utility crew installation. Our assumption was
4 that a private contractor would be significantly more productive, incentive driven
5 and have access to a wider range of equipment and resources for main installation.

6 **Q6. Do you still believe that ONG crews installed the majority of mains?**

7 A6. No. After further discussions with Darryle Perrino, I realize that the statement at
8 page 3-2 in B&N's Original Cost Valuation Report that ONG crews historically
9 have installed almost all of their own gas mains is not correct. As indicated in
10 Darryle Perrino's testimony, both ONG crews and private contractors installed the
11 mains.

12 **Q7. Why didn't B&N base its main installation costs on using an ONG crew?**

13 A7. Published data is not available for public utility construction crew productivity. A
14 cost valuation based on a public utility construction crew is only as good as the
15 information provided by the utility. Also, as I indicated earlier, we believed that
16 out-sourcing main installation to a contractor based on a competitive-bid format
17 would yield the lesser Reproduction Cost New ("RCN") and Original Cost New
18 ("OCN") values as compared to utility crew installation. Again, our assumption
19 was that a private contractor would be significantly more productive, incentive
20 driven and have access to a wider range of equipment and resources for main
21 installation.

1 **Q8. ONG also objected to Staff's reduction to Account 376 "Mains" because Staff**
2 **did not account for the equipment used to install the mains. Why should**
3 **Staff account for that equipment?**

4 A8. Because Staff assumed installation by an ONG crew, Staff needed to account for
5 the cost of the equipment that an ONG crew would use as well as the
6 corresponding operating cost of that equipment, such as gas, oil changes and other
7 operating costs associated with running and maintaining equipment. Staff
8 accounted for the equipment operating cost, \$423.60 per day, but failed to account
9 for the actual cost of the equipment. Assuming a rental rate rather than ownership
10 of equipment is more accurate because it is likely that ONG "owned" equipment
11 would need to be replaced several times while installing approximately 83 miles
12 of gas mains. An accurate value for the equipment rental is \$448.00 per day
13 resulting in a total equipment cost and operating cost of \$871.60 per day, as
14 reflected on Attachment CEC-2. These values are based on the Rental Rate Blue
15 Book for Construction Equipment Volume 1.

16 **Q9. ONG also objected to Staff's use of a RS Means traffic maintenance cost of**
17 **\$0.13 per linear foot versus \$1.10 per linear foot as used by B&N. Why was**
18 **Staff's use of \$0.13 for traffic maintenance incorrect?**

19 A9. After further review on the location of the various mains, I believe that a blended
20 value of \$0.44 per linear foot is the proper traffic maintenance cost. From a
21 review of the aerial utility mapping, it was determined that 10,000 lineal feet of
22 the 433,000 lineal feet total was located in fields or lawn areas away from roads.

1 This category represented approximately 3% leaving 97% of the mains under
2 pavement or near enough to pavement, where the construction activity
3 affects traffic on the adjacent street, requiring some form of traffic maintenance.
4 From my review of aerial utility mapping, I determined that Miami University,
5 the downtown area and some locations along Route 27 should be classified as
6 "High Traffic Condition" resulting in 140,003 linear feet installed under High
7 Traffic Conditions at \$1.10 per linear foot. The remaining balance (280,007 feet)
8 would then be installed under "Moderate Traffic Conditions" at \$0.13 per linear
9 foot. Dividing the total cost for traffic maintenance by the total 433,000 feet of
10 mains results in an average traffic maintenance cost of \$0.44, as indicated on
11 Attachment CEC-3.

12 **Q10. ONG also objected to Staff's assumption that an ONG crew would be as**
13 **productive as a private contractor. Why was Staff's assumption incorrect?**

14 **A10.** The production rates shown in B&N's Original Cost Valuation report, Exhibit C
15 were obtained from R.S. Means 2006 Facilities Construction Cost Data. R.S.
16 Means sends out questionnaires each year to private contractors to update their
17 published production rates. Public utilities such as ONG are not involved in the
18 R.S. Means polls. Because Staff elected to base its main installation cost on the
19 use of an ONG crew, it should have used the productivity factor for an ONG
20 crew, not the private contractor productivity rates listed in B&N's Original Cost
21 Valuation Report. As I stated earlier, a private contractor would be significantly
22 more productive, incentive driven and have access to a wider range of equipment
23 and resources for main installation. But more importantly, as noted in Darryle

1 Perrino's testimony, an ONG construction crew is significantly less productive
2 than a private contractor because the ONG crew must stop installation to respond
3 to leak calls, locate lines for customers and complete work orders to turn on or
4 turn off service. Taking a conservative approach based on Mr. Perrino's
5 testimony, the productivity rates assumed by Staff should at a minimum be
6 decreased by fifty percent to account for the difference between the productivity
7 of a private contractor and an ONG construction crew.

8 **Q11. What would be the cumulative effect if the Commission were to adopt ONG's**
9 **proposed adjustments for rate of productivity, equipment rental and traffic**
10 **maintenance costs?**

11 A11. Attached as Attachments CEC-4a and CEC-4b are charts showing changes to
12 original cost valuation and depreciation reserve. The end result to original cost
13 valuation would be a \$1,058,151 adjustment to the Staff Report at column (a) of
14 Schedule B-2.2b, Account 376, increasing Staff's original value of \$3,102,191 to
15 \$4,160,342. Column (c) of Schedule B-2.2b for Account 376 would then be a
16 value of (\$131,581).

17 **Q12. ONG objected to Staff's reduction to Account 380 "Services" as calculated**
18 **by B&N in its Original Cost Valuation Study. Why was Staff's reduction**
19 **incorrect?**

20 A12. Account 380 consists of the original value of service lines, from a gas main to the
21 meter. B&N calculated a total value of \$236,875 for Account 380 and Staff
22 calculated a total value of \$211,485. B&N relied on an installation cost using ¾"
23 plastic pipe by a private contractor while Staff relied on an installation cost using

1 3/4" plastic pipe by an ONG crew. Both Staff and B&N pulled these numbers
2 from their main installation matrices. But as my testimony earlier indicates, Staff
3 failed to account for the rental cost of the equipment, high traffic areas and the
4 lower productivity of an ONG crew when installing piping.

5 **Q13. What would be the cumulative effect if the Commission were to adopt ONG's**
6 **proposed adjustments for rate of productivity, equipment rental and traffic**
7 **maintenance costs in Account 380?**

8 A13. Attached as Attachments CEC-4a and CEC-4b are charts showing the changes to
9 original cost valuation and depreciation reserve. The end result to original cost
10 valuation would be a \$45,309 adjustment to the Staff Report at column (a) of
11 Schedule B-2.2b, Account 380, increasing Staff's original value of \$211,485 to
12 \$256,794. Column (c) of Schedule B-2.2b for Account 380 would then be a value
13 of 19,919 and not a value of (\$25,390).

14 **Q14. ONG also objected to Staff's reduction over what B&N had established in its**
15 **Original Cost Valuation Report for Account 389 "Land and Land Rights."**
16 **What is your opinion of this Staff adjustment?**

17 A14. B&N's Original Cost Valuation Study included \$119,000 in Account 389 "Land
18 and Land Rights." This dollar figure represented the value of two contiguous
19 parcels of land. I was unable to find original sale data for the land and instead
20 used 2005 land value data from the Butler County Treasurer's office. Parcel
21 No. H4100019000026 was valued at \$38,500.00 and Parcel
22 No. H4100019000045 was valued at \$81,400. Staff rejected my use of the Butler
23 County Treasurer's land valuation, instead requiring Original Cost records. Mr.

1 John Stenger submitted various deeds to Staff, including Original Cost records for
2 Lots 1273 and Lots 1274, which make up Parcel No. H4100019000045. I have
3 recently reviewed these records, and as reflected on the deed in Attachment CEC-
4 5a , Lot 1274 was purchased by ONG for \$38,000.00 in 1987. Likewise, the deed
5 in Attachment CEC-5b for Lot 1273 contains a conveyance fee of \$38.00. The
6 Butler County Auditor's office confirmed to me that according to the notes that
7 the office keeps, the conveyance fee between July, 1968 through March 3, 1991
8 was \$1 per \$1000. This means that Lot 1274 was purchased by ONG for \$38,000.
9 Subsequently Lots 1273 and 1274 were combined to make Lot 2659 as indicated
10 in Attachment CEC-5c. Lot 2659 is now referred to as Parcel No.
11 H4100019000045 as indicated on the Attachments CEC-5d and CEC-5e.
12 Accordingly, Staff should have included \$76,000 for Parcel No.
13 H4100019000045. Likewise Staff should have included \$30,800 for the original
14 cost for Parcel No. H410001900026. As indicated at Attachment CEC-6a, the
15 deed for that parcel does not indicate a sale value. However, the date of transfer
16 on the deed is January 6, 1993 and as indicated at Attachment CEC-6b, the Butler
17 County Auditor's website reflects a land value for tax year 1993 of \$30,800. The
18 fact that the land was taxed at a value of \$30,800 in the same year that ONG
19 purchased the property should be sufficient to establish a purchase price of
20 \$30,800 for Parcel No. H410001900026. Together, the two parcels value
21 \$106,800. The value for Account 389 at column (a) of Schedule B-2.2b in the
22 Staff Report should be \$106,800 and not \$38,000 as listed by Staff. Column (c)

1 of Schedule B-2.2b for Account 389 would then be a value of (\$12,200) and not a
2 value of (\$81,000) as listed by Staff.

3 **Q15. ONG objected to Staff's reduction over what B&N had calculated for**
4 **Account 390 "Structures and Improvements." What is your view of this**
5 **adjustment?**

6 A15. Staff assumed that ONG operated from a single story building on 5181 College
7 Corner Road, Oxford Ohio starting in the mid-sixties and continuing to the
8 present date. This assumption is incorrect as indicated by the testimony of
9 Darryle Perrino in which he noted that ONG did not move into the single story
10 building until after it purchased the property in 1987. The property records
11 submitted by Mr. John Stenger to Staff during its review of B&N's Original Cost
12 Valuation report reflect that as of August 1987, ONG had a tax-mailing address of
13 107 E. Church Street, Oxford Ohio (Attachment CEC-5a) and that a year later,
14 ONG's tax address was listed as 5181 College Corner Pike, Oxford Ohio (see
15 Attachment CEC-5b). It is also my understanding from conversations with ONG
16 personnel that this building was not in public service prior to ONG's purchase of
17 the property and that it was previously used as a tool rental business. Rather than
18 calculating the original construction cost of the building using a mid-sixties cost
19 index, Staff should have applied the Handy-Whitman "Cost Index Factor" for
20 1987 (1.815). This results in an adjustment of \$72,060 to column (a), Schedule
21 B-2.2b of the Staff Report for Account 390, increasing the listed value of
22 \$210,250 to \$282,310. Column (c) of Schedule B-2.2b for Account 390 would
23 then be a value of \$3,449 and not a value of (\$68,611) as listed by Staff.

1 **Q16. ONG also submitted a series of objections to Staff's over-depreciation of**
2 **various items. How did Staff over-depreciate items as objected to by ONG in**
3 **Objections 4 through 8?**

4 A16. During our preparation of the B&N Original Cost Valuation report, we became
5 aware that the spreadsheet we used continued to calculate annual depreciation
6 even though an item had exceeded its used and useful book life. I informed Staff
7 of this issue and Staff told me to leave my spreadsheet as is because Staff would
8 account for that error in its final analysis. However, Staff did not account for this
9 error because it subtracted the accumulated depreciation from B&N's Original
10 Cost Valuation Report from the accumulated depreciation listed in ONG's
11 original application as reflected at Schedule B-3.1.a of the Staff Report. As
12 Mr. Stenger testified, ONG did not include overdepreciation of items in its
13 accumulated depreciation figures submitted with this application. Thus, when
14 Staff compared B&N's Valuation in Schedule B-3.1a with ONG's original
15 application depreciation valuation, the resulting adjustment as reflected on
16 Schedule B-3.1 incorrectly included the over-depreciation from B&N's
17 calculations. Accordingly, B&N's valuation numbers listed in column (a) of
18 Schedule B-3.1a at the Staff's report should be adjusted by applying the
19 following amounts to the respective accounts:

Account 376 (mains)	(\$2,714.97)
Account 380 (services)	(\$68,930.77)
Account 381 (meters)	(\$36,610.20)
Account 390 (structures and improvements)	(\$6,138.71)

1 Account 392 (\$4,890.83)
2 (transportation equipment)

3 **Q17. What would be the cumulative effect to Rate Base if the Commission were to**
4 **adopt ONG's proposed adjustments to Staff's Report?**

5 A17 Using the adjustments in Attachments CEC-4a and CEC-4b in addition to the
6 adjustments listed in A16, Schedule B-1 of the Staff Report would be revised to
7 reflect a new Staff Plant in Service value of \$5,674,817 and a new Staff
8 Depreciation Reserve value of \$3,417,507. These revisions result in a new Staff
9 Net Plant in Service value of \$2,257,310 resulting in a \$724,258 increase to
10 Staff's original Rate Base of \$1,210,225 as listed on Schedule B-1 of the Staff
11 Report. This increase in Rate Base does not reflect any changes to Working
12 Capital or Contributions in Aid of Construction.

13 **Q18 Does this conclude your testimony?**

14 A18. Yes, it does.

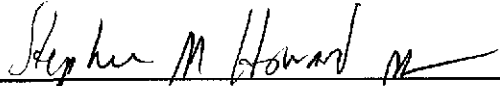
CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Testimony of Clifford E. Criswell was served upon the following persons by first class U.S. mail, postage prepaid this 5th day of March, 2007:

Barth Royer
Bell Royer & Sanders Co., L.P.A.
33 South Grant Avenue
Columbus, Ohio 43215-3900

Rocco D'Ascenzo
Cincinnati Gas & Electric Co.
139 East Fourth Street, Room 2500
25th Floor, Atrium II Building
Cincinnati, Ohio 45201-0960

Stephen M. McHugh
Altick & Corwin Co., L.P.A.
1700 One Dayton Centre
Dayton, Ohio 45402-2026



Stephen M. Howard

CLIFFORD E. CRISWELL, PE

Summary

Education

The Ohio State University -
Bachelor of Civil
Engineering
1969

Mr. Criswell joined Burgess & Niple in 1969 and is a project engineer in the Water and Wastewater Design Group. He has been involved in numerous wastewater treatment plant improvements and engineering reports. He has been responsible for preparation of detailed plans, specifications, contract documents, and permits to install for wastewater projects. Mr. Criswell also has been involved with construction supervision and inspection on several area projects. He has prepared valuation studies of water utilities for acquisition. He holds a Bachelor of Civil Engineering degree from The Ohio State University.

Relevant Background

Registration

Professional Engineer-
Ohio

Sewer System Flow Monitoring-Engineer responsible for supervision of flow monitoring work using Marsh-McBirney Flototes and Manning Dipper systems. Representative projects include:

- Somerset Wastewater Plant Upgrade, Village of Somerset, Ohio
- McArthur Capacity Study, Vinton County, Ohio
- McArthur I/I Analyses, McArthur, Ohio

Water Distribution and Storage- Project engineer responsible for hydraulic analysis, plans, and specifications to meet fire code requirements. Representative projects include:

- Elevated Water Tank, City of Delaware, Ohio
- Water Distribution Improvements, City of Granville, Ohio
- Water Distribution Improvements, McConnelsville, Ohio
- Gambier Distribution Replacement, Gambier, Ohio
- Wadsworth Cross-Town Water Main, Wadsworth, Ohio

Wastewater Collection Systems- Project engineer responsible for sanitary sewer improvement design, survey, plans, and specifications. Representative projects include:

- Sanitary Interceptor Extension, City of Westerville, Ohio
- Sanitary Sewer System, Medina County, Ohio
- Sewer Interceptor Improvements, Worthington, Ohio
- Olentangy Interceptor Study, Delaware County, Ohio
- Wadsworth Relief Sewer, Wadsworth, Ohio

Water Treatment Plants- Project engineer responsible for design of water treatment plants. Treatment processes included iron-manganese removal, pilot studies, clarification, lime-soda softening, CT analysis, and filtration. Representative water treatment design projects include:

- Somerset Water Treatment Plant, Somerset, Ohio

Clifford E. Criswell

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- New London Water Treatment Plant, New London, Ohio
- Burr Oak Clear Well Expansion, Glouster, Ohio
- Bucyrus Water Treatment Plant Rehabilitation, Bucyrus, Ohio
- Bangor WTP Improvements, Bangor, Pennsylvania
- Westerville WTP Pumping Improvements, Westerville, Ohio

Wastewater Treatment Plants- Project engineer responsible for design of wastewater treatment plants including oxidation ditch aeration, lime stabilization, and composting. Representative wastewater treatment projects include:

- Columbus Composting Facility, Columbus, Ohio
- Somerset Wastewater Treatment Plant, Somerset, Ohio
- West Jefferson Peak Flow Improvements, West Jefferson, Ohio
- Columbus Jackson Pike Interim Pumping, Columbus, Ohio
- Columbus Jackson Pike Final Clarifiers, Columbus, Ohio
- Columbus Southerly Final Clarifier Addition, Columbus, Ohio
- Columbus Southerly Disinfection, Columbus, Ohio
- Belpre WWTP Improvements, Belpre, Ohio
- Plain City WWTP Improvements, Plain City, Ohio

Utility Evaluation- Prepared detailed and comprehensive inventory of utilities tangible assets. Assisted in developing RCNLD (Reproduction Cost New Less Depreciation) valuation along with field inventory, sampling, observed depreciation analysis, pricing, and preparation of testimony for evaluation of private utility for condemnation and sale.

- Illinois-American Waterworks, Pekin, Illinois
- Illinois-American Waterworks, Peoria, Illinois
- Ohio-American Waterworks, Westerville, Ohio

Construction Services - Provided 8 years of construction supervision and 5 additional years of resident inspection on water distribution, composting, water treatment, and wastewater treatment projects.

- Barberton Transmission Water Main, Barberton, Ohio
- Westerville Water Treatment Plant Expansion, Westerville, Ohio
- Akron Composting Facility, Akron, Ohio
- Gambier Water Distribution and Elevated Tank, Gambier, Ohio
- Jackson Pike Final Clarifiers, Columbus, Ohio
- Jackson Pike Final Clarifier Addition, Columbus, Ohio
- Southerly Disinfection, Columbus, Ohio
- Jackson Pike Effluent Pumping, Columbus, Ohio

Clifford E. Criswell

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City Engineer –Assigned as on-site City Engineer and client contact responsible for providing required engineering services. Services included attending staff, council and/or committee meetings or other city organization meetings as requested; consultation with staff and officials as needed on sanitary sewers, wastewater treatment, asbestos removal, water treatment, water distribution, water storage, storm drainage, roadway, funding assistance, CSO evaluation, and other engineering or architectural issues; review of subdivision plats and plans; providing engineering or technical advice, studies, preliminary plans, reports, specifications, easement documents, estimate of costs; and coordination of project during construction.

- City of Bucyrus, Ohio
- City of Westerville, Ohio

Training

Burgess & Niple, Limited-1/2 day In-house Confined Space Entry, 1993

Equipment Cost per Day

Equipment	Rental \$/Hr	Operating Cost \$/Hr	Total Cost \$/Hr
Mini-Excavator	\$17.00	\$7.50	\$24.50
Excavator Bucket	\$4.00	\$1.30	\$5.30
Compressor	\$5.00	\$10.10	\$15.10
Dump Truck	\$27.00	\$32.45	\$59.45
Trailer	\$2.00	\$1.20	\$3.20
Pavement Breaker	\$1.00	\$0.40	\$1.40
Total	\$56.00	\$52.95	\$108.95
Cost/Day	x 8Hrs/Day=		\$871.60

Adjusted Traffic Maintenance Cost

Item	B&N Original \$/Ft	Staff \$/Ft	B&N Revised \$/Ft
High Traffic	$0.6 \times 1.10 = 0.66$		$0.97 \times 1/3 \times 1.10 = 0.36$
Moderate Traffic	-	$0.6 \times 0.13 = 0.08$	$0.97 \times 2/3 \times 0.13 = 0.08$
Average	\$0.66	\$0.08	\$0.44

Valuation Adjustment on Original Cost of Accounts 376, 380, 389 and 390

	Staff Report	Adjustments	Staff Report w/corrections
Mains Account 376	3,102,191	1,058,151	4,160,342
Services Account 380	211,485	45,309	256,794
Land and Land Rights Account 389	38,000	68,800	106,800
Structures and Improvements Account 390	210,250	72,060	282,310

**Valuation Adjustment of Accumulated Depreciation
of Accounts 376, 380, 389 and 390**

	Accumulated Depreciation		
	Staff Report	Adjustments	Staff Report w/corrections
Mains Account 376	1,770,212	625,692	2,395,904
Services Account 380	273,013	-16,219	256,794
Land and Land Rights Account 389	0	0	0
Structures and Improvements Account 390	223,079	29,874	252,953

DEED OF EXECUTOR, ADMINISTRATOR, TRUSTEE, GUARDIAN, RECEIVER OR

COMMISSIONER*

33184

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PAMELA WARTNER and GREGORY L. ABRAMS, Co-Executors of the Will of
MARY ELLEN EDWARDS

will admitted September 3, 1985, in
by the power conferred by Butler County, Ohio, Probate Court No. 85-09-0930
and every other power, for Thirty-eight Thousand (\$38,000)- dollars paid,
grants, with fiduciary covenants, to OXFORD NATURAL GAS COMPANY
whose tax-mailing address is 107 E. Church Street, Oxford, OH 45056
the following **REAL PROPERTY**: Situated in the County of Butler in the State
of Ohio and in the City of Oxford, to wit:

Entire Lot No. 1274 as the same is known and designated in the
City of Oxford, Butler County, Ohio.

The same being subject to an annual ground rent payable to the
Treasurer of Miami University each year.

The same to be subject to existing utility lines and easement of
record for the joint use with other property owners and further
subject to restrictions of record

Excepting and subject to taxes and assessments which are pro-rated
as of this day which the grantors herein agree to pay, and the
grantee agrees to pay all taxes and assessments levied and assessed
after the date of closing.

Prior Instrument Reference: Vol. 1392 Page 643 of the Deed Records of Butler
County, Ohio.

Witness our hand(s) this 4th day of

August 1987

Signed and acknowledged in the presence of:

RECEIVED FOR RECORD
JOYCE B. THALL, RECORDER
BUTLER COUNTY, OHIO

87 AUG 10 PM 3:41

RECORD Deed

FEE 1000

Witness James G. Robinson

Witness Donna A. Thacker

Pamela Wartner

Gregory Abrams

State of Ohio

County of

Butler

ss.

BE IT REMEMBERED, That on this 4th Day of August, 1987, before me,
the subscriber, a Notary Public in and for said county, personally came,
Pamela Wartner and Gregory Abrams the Grantor(s) in the
foregoing Deed, and acknowledged the signing thereof to be their voluntary act
and deed.

IN TESTIMONY THEREOF, I have hereunto subscribed my name and affixed my seal
on this day and year aforesaid.

This instrument was prepared by James G. Robinson, Attorney at Law
Oxford, OH

1. Executor of the Will of, Administrator of the Estate of, Trustee under, Guardian of, Receiver of, Comptroller of, or Public Officer of said County, Ohio, or any combination thereof.
2. Description of land or interest therein, and encumbrances, reservations, exceptions, taxes and assessments thereon, and the name of the person or persons to whom the same are conveyed.

TRANSFERRED

MIAMI UNIVERSITY
OXFORD, OHIO

TRANSFERRED FOR LAND RENT
AND APPROVED FOR RECORD

SECRETARY, BOARD OF TRUSTEES
Date: 8/11/87

This Conveyance has been examined and the
Grantor has complied with Section 319.02 of the
Ohio Revised Code.

Conveyance # 5849

AUG 10 1987

Fee: 38.00

Daniel S. Worst, Butler Co. Auditor

BUTLER CO., AUDITOR
DANIEL S. WORST



CEC-5b

14031

VOL 1630 PAGE 600

General Warranty Deed*

Donald D. Clark and Susan M. Clark, husband and wife,
of Butler County, OhioRECEIVED FOR RECORD
JOYCE A. THALL, RECORDER
BUTLER COUNTY, OHIO
88 MAY 11 PM 2:29RECORD Deed
FEE 10-

for valuable consideration paid, grant(s) with general warranty covenants, to

OXFORD NATURAL GAS COMPANY

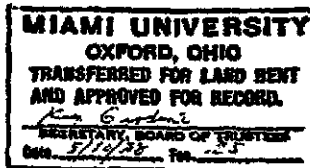
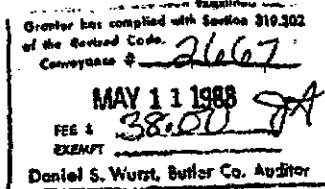
5181 College Corner Pike, Oxford, Ohio 45056

, whose tax-mailing address is

the following REAL PROPERTY: Situated in the County of Butler in the State
of Ohio and in the City of OxfordEntire Lot Number One Thousand Two Hundred Seventy-three (1273)
as the same is now known and designated in the City of Oxford,
Butler County, Ohio. The same being subject to existing utility
lines and easements of record for the joint use with other
property owners and further subject to the restrictions of record
(See Recorded Plat, Plat Book 12, Page 9).The same being subject to the payment of an annual ground rent,
payable to the Treasurer of Miami University.

TRANSFERRED

MAY 11 1988

BUTLER CO., AUDITOR
DANIEL S. WURSTAll taxes and assessments on said real estate from and after
MAY 4, 19 88 shall be paid by the grantee herein.Prior Instrument Reference: Volume 1568 Page 78 of the Deed Records of Butler
County, Ohio.Grantor, releases all rights of dower therein. Witness our hand(s) this 4th day
of MAY, 19 88

Signed and acknowledged in presence of:

DONALD D. CLARK

SUSAN M. CLARKState of Ohio County of Butler ss.
BE IT REMEMBERED, That on this 4th day of MAY, 19 88, before me,
the subscriber, a Notary Public in and for said state, personally came,
Donald D. Clark and Susan M. Clark, husband and wife, the Grantor(s) in the
foregoing deed, and acknowledged the signing thereof to be their voluntary act and deed.IN TESTIMONY THEREOF, I have hereunto subscribed my name and affixed my notarial seal
on the day and year last aforesaid.

This instrument was prepared by Jay C. Bennett, Attorney at Law, Oxford, Ohio.

- (1) Name of Grantor(s) and marital status.
- (2) Description of land or interest therein, and encumbrances, reservations, and exceptions, taxes and assessments, if any.
- (3) Date which ever does not apply.
- (4) Execution in accordance with Chapter 5301 Ohio Revised Code.

Auditor's and Recorder's Stamps

LOT CONSOLIDATION

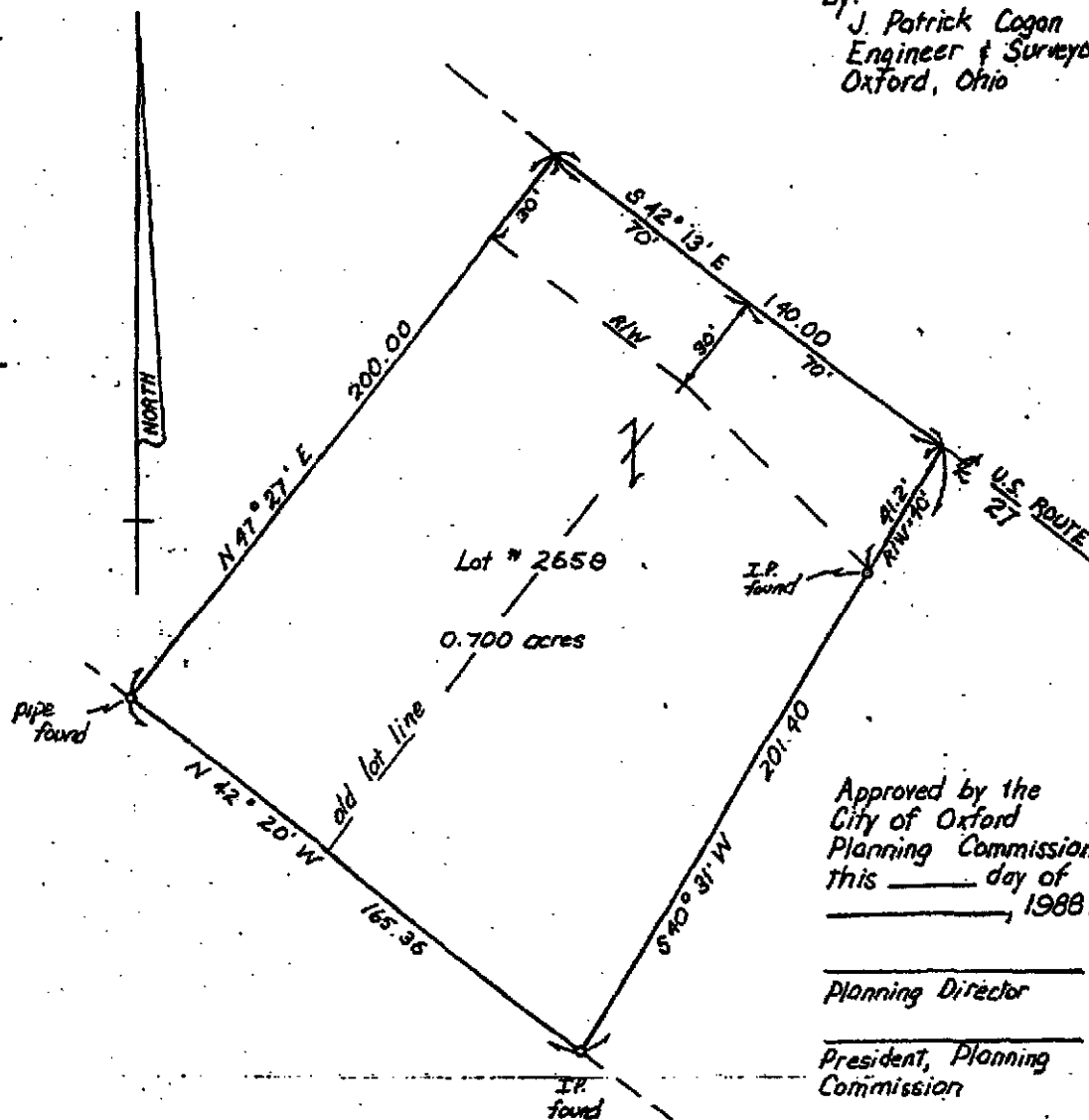
NEW LOT # 2659, PART OF OLD LOTS # 1273 & # 1274
CITY OF OXFORD, BUTLER COUNTY, OHIO
for
OXFORD NATURAL GAS CO.

scale - 1" = 40'



April, 1988

by:
J. Patrick Cogan
Engineer & Surveyor
Oxford, Ohio



Approved by the
City of Oxford
Planning Commission
this _____ day of
_____, 1988.

Planning Director

President, Planning
Commission

I hereby certify this plot to be a correct
return of a field survey by me.

J. Patrick Cogan
J. Patrick Cogan Reg. No. 5754



29591

QUIT-CLAIM DEED *
VOL 1643 PAGE 52

Jay C. Bennett, Trustee m, of Butler County, Ohio

for valuable consideration paid, grants(s) to OXFORD NATURAL GAS COMPANY

, whose tax-mailing address is

5181 College Corner Pike, Oxford, Ohio 45056

the following REAL PROPERTY: Situated in the County of Butler in the State
of Ohio and in the City of Oxford ; (2)Entire Lot #2659 as the same is known and designated in the
City of Oxford, Butler County, Ohio.Subject to existing utility lines and easements of record for
the joint use with other property owners and further subject
to restrictions of record. Also, subject to the payment of an
annual ground rent, payable to the Treasurer of Miami University.RECEIVED FOR RECORD
JOYCE B. THALL, RECORDER
BUTLER COUNTY, OHIO

88 SEP -2 PM 1:37

RECORD Deed
FEE 10-Grantor has complied with Section 319.207
of the Revised Code.
Conveyance of

SEP 02 1988

FEE \$
EXEMPT

Daniel S. Wynn, Butler Co. Auditor

MIAMI UNIVERSITY
OXFORD, OHIO
TRANSFERRED FOR LAND RENT
AND APPROVED FOR RECORD.
SECRETARY, BOARD OF TRUSTEES
Date 8/2 File 2-1Prior Instrument Reference: Vol. _____ Page _____ of the Deed Records of Butler
County, Ohio.Witness my hands this 19 day
of August, 19 88.

Signed and acknowledged in the presence of:

witness Alice J. Schuettewitness JAY C. BENNETT, TRUSTEE (4)witness PERRY J. NEWTON

State of Ohio County of Butler ss.

BE IT REMEMBERED, That on this 19th day of August, 19 88, before me,
the subscriber, a Notary Public in and for said county, personally came, Jay C.
Bennett, Trustee, the Grantor(s) in the
foregoing Deed, and acknowledged the signing thereof to be his voluntary act and deed.IN TESTIMONY THEREOF, I have hereunto subscribed my name and affixed my seal on this day
and year aforesaid.

This instrument was prepared by Jay C. Bennett, Attorney at Law, Oxford, Ohio.

1. Name of Grantor(s) and marital status.
2. Description of land or interest therein, and encumbrances, reservations, exceptions, taxes and assessments.
3. Delete whichever does not apply.
4. Execution in accordance with Chapter 3301 of the Revised Code of Ohio.

Auditor's and Recorder's Stamps

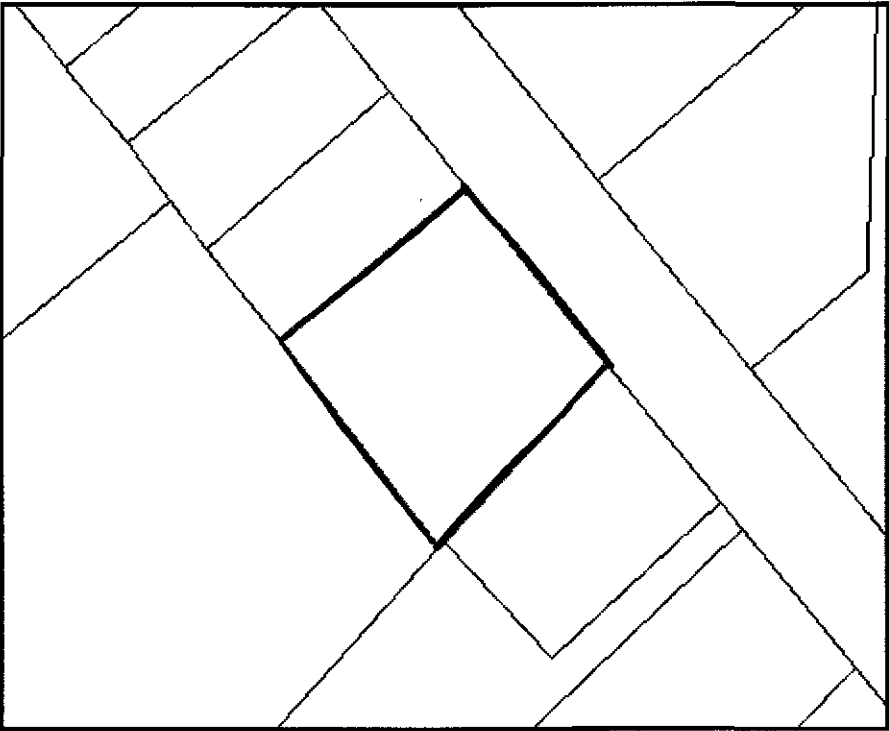
TRANSFERRED

SEP 02 1988

BUTLER CO., AUDITOR

PARID: H4100019000045
OXFORD NATURAL GAS

5181 OXFORD COLLEGE CORNER RD



CEC-6b

PARID: H4100019000026
 OXFORD NATURAL GAS CO

OXFORD COLLEGE CORNER RD

Taxyr	Land Value	Building Value	Total Appraised Value	Land (35%)	Building (35%)	35% Total Assessed	CAUV
2006	\$30,590	\$0	\$30,590	\$10,710	\$0	\$10,710	\$0
2005	\$38,500	\$0	\$38,500	\$13,480	\$0	\$13,480	\$0
2004	\$35,000	\$0	\$35,000	\$12,250	\$0	\$12,250	\$0
2003	\$35,000	\$0	\$35,000	\$12,250	\$0	\$12,250	\$0
2002	\$35,000	\$0	\$35,000	\$12,250	\$0	\$12,250	\$0
2001	\$32,200	\$0	\$32,200	\$11,270	\$0	\$11,270	\$0
2000	\$32,200	\$0	\$32,200	\$11,270	\$0	\$11,270	\$0
1999	\$32,200	\$0	\$32,200	\$11,270	\$0	\$11,270	\$0
1998	\$28,000	\$0	\$28,000	\$9,800	\$0	\$9,800	\$0
1997	\$28,000	\$0	\$28,000	\$9,800	\$0	\$9,800	\$0
1996	\$28,000	\$0	\$28,000	\$9,800	\$0	\$9,800	\$0
1995	\$30,800	\$0	\$30,800	\$10,780	\$0	\$10,780	\$0
1994	\$30,800	\$0	\$30,800	\$10,780	\$0	\$10,780	\$0
1993	\$30,800	\$0	\$30,800	\$10,780	\$0	\$10,780	\$0