McNees Wallace & Nurick LC attorneys at law

PUCO

August 1, 2007

Renee J. Jenkins Secretary Public Utilities Commission of Ohio 180 East Broad Street Columbus, Ohio 43215

Re: Case Nos. 07-658-GA-UEX and 89-8005-GA-TRF

Dear Secretary Jenkins:

Enclosed please find Third Revised Tariff Sheet No. 39 of Vectren Energy Delivery of Ohio, Inc. ("VEDO") filed pursuant to the Commission's August 1, 2007 Entry in Case No. 07-658-GA-UEX. As required, VEDO files herein four complete copies of its final tariff. This tariff supercedes Second Revised Sheet No. 39, which is hereby withdrawn.

Very truly yours,

Gretchen J./Hummel

Attorney for Vectren Energy Delivery of Ohio, Inc.

GJH:vlp Enclosure

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.

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Third Revised Sheet No. 39
Cancels Second Revised Sheet No. 39
Page 1 of 1

UNCOLLECTIBLE EXPENSE RIDER

<u>APPLICABILITY</u>

Applicable to all Customers responsible for payment of Company's Percentage of Income Payment Plan Rider on Sheet No. 40.

DESCRIPTION

The Uncollectible Expense Rider Rate shall be applied to all billed Ccf for Gas Service rendered to Customers served under the applicable Rate Schedules.

The Rider shall recover costs associated with uncollectible accounts arising from those Customers in those Rate Schedules responsible for paying the Uncollectible Expense Rider.

The Company's actual uncollectible expense for the applicable Rate Schedules, including carrying charges, shall be reconciled annually, with any over or under collection being reflected as a charge or credit in a subsequent update of the Rider Rate.

Company shall file an application with the Commission requesting approval to change the Uncollectible Expense Rider Rate if Company determines that an adjustment of more than plus or minus ten percent is needed to adjust for prior period over or under collections.

UNCOLLECTIBLE EXPENSE RIDER RATE

The Uncollectible Expense Rider Rate is \$0.01882 per Ccf.