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October 10, 2007

Mr. Martin Hengely
Tariff Administrator
Public Utilities Commission of Ohio
180 East Broad Street, 13th Floor
Columbus, Ohio 43215-3793

Re: Glenwood Energy of Oxford, Inc.
Case No. 07-1025-GA-ATR
Case No. 07-1026-GA-ATA
Case No. ~~89-8618-GA-TRF~~

89-8018-GA-TRF

Dear Mr. Hengely:

Pursuant to the October 10, 2007 Finding and Order in Case Nos. 07-1025-GA-ATR and 07-1026-GA-ATA, I am submitting four final printed copies of new tariffs, P.U.C.O. No. 1 of Glenwood Energy of Oxford, Inc. effective today. These tariffs will cancel and supersede P.U.C.O. No. 2 of Oxford Natural Gas Company.

Sincerely yours,

Stephen M. Howard

Stephen M. Howard
Attorneys for Glenwood Energy of Oxford, Inc.

SMH/jab

cc: Barth Royer with enclosure via e-mail
Rich Perkins with enclosure via e-mail
John Stenger with enclosure via e-mail
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P.U.C.O. No. 1

**P.U.C.O. NO. 1 OF
GLENWOOD ENERGY OF OXFORD, INC.
RULES AND REGULATIONS
GOVERNING THE DISTRIBUTION,
SALE, AND TRANSPORTATION OF NATURAL GAS**

CANCELS

**P.U.C.O. NO. 2 OF
OXFORD NATURAL GAS COMPANY**

Issued: September 18, 2007

Effective: October 10, 2007

Filed in accordance with the October 10, 2007 Finding and Order of the Commission in Case
No. 07-1026-GA-ATA.

Issued by
GLENWOOD ENERGY OF OXFORD, INC.
John Stenger, Chief Operating Officer

P.U.C.O. No. 1

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Appendix

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SECTION I – SERVICE

1. Definitions. As used throughout these Rules and Regulations, the terms set for the below are defined as follows:

“Company” means Glenwood Energy of Oxford, Inc., its successors and assigns.

“Gas”, “Gas Cost”, and “Cost of Gas” have the same meanings as defined in Chapter 4901:1-14 of the OAC.

“GCR” means “gas cost recovery rate” as defined in Chapter 4901:1-14 of the OAC.

“Mcf” means 1,000 cubic feet.

“OAC” means the Ohio Administrative Code.

“ORC” means the Ohio Revised Code.

“PIPP” means the “percent of income payment plan”.

“PUCO” or “Commission” means The Public Utilities Commission of Ohio.

“Self-Help Arrangement” has the same meaning as defined in Chapter 4901:1-14, OAC.

“Supplier(s)” means any pipeline, transmission company, broker, or producer supplying gas.

2. Availability. Available to the extent of Company’s gas supply and Company’s gas distribution facilities in all territory where Company’s distribution facilities are located, to customers who contract for gas service under the terms and conditions stated herein, and subject to the Rules and Regulations filed by the Company from time to time with the Commission , and any subsequent revision thereof, and to the lawful orders of regulatory authorities having jurisdiction.

3. Application for Service. All applications for service shall be made through the local office of the Company or its authorized agents.

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4. Initiation and Installation of Service. Where no installation of gas pipelines is required, the Company will initiate service within five business days after the Company has been notified that the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met or by the requested installation date when a customer requests an installation date more than five business days after the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met.

Where a new service installation requiring installation of the service line including the setting of the meter is required but does not involve a main line extension installation, the Company will initiate service either within twenty business days after the Company has been notified that the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met or by the requested installation date if such a requested installation date is more than twenty business days after the customer's service location is ready for service and all necessary tariff and regulatory requirements have been met.

Where a residential and small commercial customer requests new service that requires the installation of a main line extension, the Company shall determine if the main line should be extended. If it determines to extend the main line, it shall contact the customer within thirty days with an estimate of the cost of the main line extension and the amount, if any, of a deposit and an estimated date to complete the main line extension.

Prior to initial operation or reestablishing residential or non-residential gas service (including after an outage), the Company shall conduct pressure testing or dial testing on the gas piping downstream of the meter to determine that no leaks exist. The pressure testing shall be accomplished consistent with the requirements of Rule 4901:1-13-05(A)(3), OAC.

If the Company cannot complete the requested service installation on time, it shall promptly notify the customer of the delay, the reasons for the delay, the steps being taken to complete the work, and the probable completion date. If a reschedule completion date cannot be met, the customer shall be promptly notified and if the completion date is delayed by more than five business days, written notification shall be given to the customer providing the reasons for the delay, the steps being taken to complete the work and the new rescheduled completion date.

5. Scheduled Appointments With Customers. The Company shall provide customers with an expected Company arrival time window of four hours or less for all appointments requiring the customer to be present. When the Company will not be able to meet a scheduled appointment, it shall

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reasonably attempt to notify the customer in advance of the failure to meet the appointment and arrange a new appointment date and time.

6. Turning Gas On. The customer, after making proper application for service, shall notify the Company when he desires service to be established. In no case shall he or his agent or employee turn on the gas at the curb or meter cock.

7. Service not Transferable. No person may commence the use of gas until after making application therefore. Any successor in interest to a customer, including without limitation, heirs, executors, administrators, assignees, trustees, guardians, receivers, and conservators, shall be deemed to be a person who must make application for service, provided that successors in interest whose rights arise from death or incompetence of the customer shall have thirty days in which to make application.

8. Continuity of Service. The Company shall make reasonable provision to supply gas in sufficient quantity and at adequate or uniform pressure, but does not guarantee constant supply or adequate pressure. The Company shall not be liable in damages for failure to supply gas or for interruptions in service, and shall be relieved of its obligations to serve and may discontinue or modify service, if such failure or interruption is due to acts of God, or the public enemy, military action, wars, insurrections, riots, civil disturbances, vandalism, strikes, fires, floods, washouts, explosions, acts or orders of any civil, judicial or military authorities, failure of gas supply or gas facilities, and without limitation by the foregoing, accidents, contingencies or other causes beyond the control of the Company.

Without incurring any liability therefore, the Company may also suspend service after reasonable notice, for such period as may be reasonably necessary to make repairs to or changes in its plant, transmission or distribution systems or other property.

9. Character of Service. The Company's supply of natural gas is received principally from other gas suppliers. The heating value and specific gravity of gases received may vary between delivery points from day to day. These variations are beyond the control of the Company, which can only dispatch the gases received.

10. Service Not to be Disturbed. No customer shall attach or use any appliance which may result in the injection of air, water, or other foreign matter into the Company's lines; and, without prior approval from the Company, no customer shall attach or use any appliance which will increase or

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decrease the pressure in the Company's lines intermittently to such extent as to interfere with continuous service to other customers.

11. No Customer Shall Sell to Another. The customer shall not supply or sell gas for use in any location or by any person other than that specified in the application for service.

12. Access to Premises. The Company and its authorized employees shall have access at all reasonable times to its facilities and at all of the premises in which gas supplied by the Company is used or is to be used. The Company's employees and agents seeking access to the customer's or landlord's premises shall, upon request, identify himself/herself, provide company photo and state the reasons for visit.

13. Customer's Responsibility. The customer assumes all responsibility for property owned by the customer on customer's side of the point of delivery, which will be the outlet side of the service line connection at the Company's line, for the service supplied or taken, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of delivery.

14. Right-of-Way and Line. The customer, without reimbursement, will make or procure conveyance to Company of right-of-way and installed lines satisfactory to it across property between Company's lines and the customer's property at the location where service is to be furnished, including property owned or controlled by the customer for Company's distribution mains, extensions thereof, or appurtenances necessary for or incidental to the supplying of service to the customer.

15. Charges and Payment for Temporary Service. In addition to regular payments for gas used, the customer shall pay the cost for all material, labor, and other necessary expense incurred by the Company in supplying gas service to the customer at his request for any temporary purpose or use.

16. Customer Indebted to Company. Subject to the requirements of Chapter 4901:1-17, OAC, service will not be supplied to any premises if at the time of application for service the applicant is indebted to Company for any service previously supplied at the same or other premises, until payment of such indebtedness or other arrangement satisfactory to the Company shall have been made.

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17. Customer Shall Satisfactorily Secure Account. Subject to the requirements of Section 4933.17, ORC, and Chapter 4901:1-17, OAC, the Company may require a customer satisfactorily to secure a new account unless other arrangements are made. A deposit of one-twelfth of the estimated charges for the ensuing twelve months plus 30% of the monthly estimated charge shall be requested at commencement of service.

With respect to small commercial customers, the Company shall establish equitable and non-discriminatory written procedures to determine creditworthiness. Upon request, the Company shall provide small commercial customers with their credit history with the Company, a copy of Rule 4901:1-13-08, OAC, the Commission's website, and local, toll-free and TDD/TTY numbers of the Commission's consumer hotline.

The Company may require a cash deposit of a small commercial customer. If so, it shall give the reason for its decision, options available to establish credit, and may allow the customer to contest the Company's decision and show creditworthiness, raise concerns with the Commission and its staff, and shall provide the customer with the Commission's website and local toll-free and TDD/TTY number of the Commission's call center.

Upon acceptance of the deposit, the Company shall furnish a receipt showing the name of the customer, the address of the premises, the billing address, a statement as to the interest rate to be paid, the length of time the deposit will be held in order to qualify for interest, and the conditions for refunding the deposits.

18. Right to Shut Off Gas. After reasonable notice, the Company shall have the right to discontinue service and the right to disconnect and remove from the premises of any consumer the meter and any other property belonging to the Company for any of the following reasons or purposes:

- (1) Refusing access.
- (2) Non-payment of bills for gas or transportation, when due.
- (3) Failure to furnish or maintain required security;
- (4) Non-use of gas or transportation service;
- (5) Theft of service, tampering of property, or fraudulent representation or practice;
- (6) Whenever deemed necessary by the Company for safety reasons;
- (7) Violation of any of these Rules and Regulations, any Service Agreement, or the General Terms and Conditions applicable to any such agreement;
- (8) Customer request;

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- (9) Customer vacates premises;
- (10) When a safety hazard or emergency may threaten the health and safety of others or other property;
- (11) When the use of gas adversely affects the service of others;
- (12) Violation of law;
- (13) Failure to comply with a contract or tariff;

For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC. For small commercial customers, such right shall be subject to the requirements of Rule 4901:1-13-08(C), OAC.

Before disconnecting small commercial customers, the Company shall give the small commercial customer written notice, not less than 5 business days after the postmark date, before services is disconnected in accordance with the provisions of Rule 4901:1-13-08(D), OAC.

The Company shall follow the provisions of Rule 4901:1-13-09, OAC in the event of disconnection of service for tampering or unauthorized reconnection or for disconnection of service for fraudulent practice.

19. Change of Address of Customer. When the customer changes address, the customer shall give oral notice, followed within three (3) days by written notice, thereof to Company prior to the date of change. The customer is responsible for all service supplied to the vacated premises until such notice has been received and Company has had a reasonable time, but not less than three (3) days to discontinue service.

20. Information Relative to Service. Information relative to the service that will be supplied at a given location should be obtained from the Company. Information given orally or over the telephone shall be subject to confirmation by these Rules and Regulations and the written communications of the company.

21. Reconnection of Service. The Company will follow the provisions of Chapter 4901:1-18 for reconnection of service for residential customers. Unless a small commercial customer requests or agrees otherwise, the Company shall reconnect service by the close of the following regular working day after it receives full amount in arrears for which service was disconnected and receives any deposit required and any tariffed charges, and agrees with the customer on a deferred payment plan and already received a payment (if required under the plan) as well as any required deposit or tariff charges,

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or the customer establishes that the conditions that warranted disconnection of service have been eliminated. Before a small commercial customer is reconnected, the Company may not require such customer to pay any amount owed but not yet past due or require such customer to pay any amount owed or overdue on other small commercial accounts where the customer has multiple small commercial accounts.

22. Complaints and Complaint Handling Procedures. The Company will make a good faith effort to settle unresolved disputes. It will provide a status report within three business days of receipt to the consumer and to the Commission Staff. If the investigation is not completed within ten days, the Company shall provide status reports to update the customer/consumer or update the customer/consumer and Commission Staff when investigating a complaint at five business day intervals. The Company shall inform the customer/consumer and Commission Staff of the results of the investigation either orally or in writing no later than five business days after the completion of the investigation. If requested, the final report may be reduced to writing. If the customer/consumer disputes the Company's report, the Company shall inform the consumer/customer that the Commission Staff is available to mediate complaints and the Company will provide contact information.

23. Records and Accounts. The Company shall maintain and retain records consistent with Rules 4901:1-13-03 and Appendix A to Rule 4901:1-9-06, OAC. The company shall keep its books and accounts and records in accordance with the Uniform System of Accounts as required by the Public Utilities Commission of Ohio pursuant to Rule 4901:1-13-13, OAC.

SECTION II – METERING AND BILLING

24. Quantity of Gas Delivered by Meter. Gas will be measured by a volumetric or thermal meter installed by the Company, which shall be and remain the property of the Company. Subject to certain exceptions, enumerated below, consumption shall be determined on the basis of the meter registration and bills shall reflect the consumption so registered. Any mistake in reading the registration, however, shall not affect the liability for gas consumed as determined by a corrected reading of the registration. A correction billing based upon discovery of a prior error shall be honored by the customer.

25. Unit of Measurement. The unit of measurement shall be either that quantity of gas which will occupy one (1) cubic foot at a pressure base of fourteen and seventy-three hundredths (14.73) pounds per square inch absolute (thirty [30] inches of mercury), a temperature base of sixty (60) degrees Fahrenheit, (five hundred twenty [520] degrees absolute), and without adjustment for water vapor

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content. To determine the volume of gas delivered, factors such as those required for pressure, temperature, and specific gravity and deviation from Boyle's law, shall be applied; or one million British thermal units of heat as determined by an accurate device.

26. Non-metered Service. Without prejudice to its providing metered service, where warranted, the Company may provide gas light service on a non-metered basis, using for billing purposes the approximate average consumption of such appliance at the Company's current applicable rate.

27. Estimated Bill. When the meter is not read, the Company may estimate the quantity of gas consumed and render a bill for such quantity. All estimated bills shall at some time be followed by a billing based upon a meter reading. The Company shall obtain actual readings of its customer meters at least once every twelve months as well as at the initiation of service and the termination of service. If the Company fails to read a residential or small commercial customer's meter for any reason for any twelve month period and the Company has underestimated the customer's usage, the Company may only bill the customer for the difference between the estimated usage and actual usage under the terms of Section 4933.28, Revised Code, based upon the appropriate rates in effect at the time the natural gas was used. If the Company fails to read a residential or small commercial customer's meter for any twelve month period and the Company has overestimated the customer's usage, the Company shall credit such customer for the overestimated usage at the appropriate rate in effect at the time the natural gas was used.

A customer may request an actual meter read, without charge, if the customer's usage has been estimated for more than two of the immediately preceding billing cycles consecutively or if the customer has reasonable grounds to believe that the meter is malfunctioning. The customer also has the ability to obtain a meter read prior to transferring service to a new retail natural gas supplier or governmental aggregator.

If the Company has read the meter within the immediately preceding 70 days it shall inform the customer, when the customer contacts the Company to initiate or terminate service, of the customer's right to have an actual meter read at no charge to the customer. In a landlord/tenant relationship where neither the Company nor the customer/tenant has access to the meter, the Company shall give notice by mail to both the landlord, when the address is available, and the tenant summarizing its inability to obtain access to the meter.

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28. Correct Meter. A meter registering between 3% fast and 3% slow shall be deemed for all purposes to be registering correctly. A meter registering incorrectly shall be repaired or replaced by the Company at its expense.

29. Incorrect Meter Readings. During any period that incorrect registration can be established, the meter readings and bills based thereon shall be adjusted by the Company on the basis of all available information concerning the use of gas by the customer. If, as a result of such adjustment, overpayments or underpayments are shown to have occurred, the Company shall reimburse the customer in the amount of such overpayment; and, subject to the requirements of Section 4933.28, ORC, the customer shall pay the Company the amount of such underpayments. The Company shall continue to supply gas to the customer, and the customer shall continue to pay the amounts billed pending the adjustment.

30. Meter Test. Metering accuracy shall be the responsibility of the Company. The Company shall test the meter at the request of the customer using the method prescribed by the Commission. The meter will be removed from the customer's premise and tested by an outside vendor. If the meter is found to be operating within accepted tolerances (plus or minus 3%), the customer shall pay the meter test fee charged by the Company. The date of re-inspection shall be stamped on the meter. If the meter was not operating within accepted tolerances, there shall be no charge for the test or removal. This charge shall not be assessed for the first such test performed in any 36-month period. This section does not apply in the event there has been either tampering or an unauthorized reconnection of the meter or related equipment during the subject period of time.

31. Billing Periods. Bills ordinarily are rendered regularly at monthly intervals. Non-receipt of bills by the customer does not release or diminish the obligation of the customer with respect to payment thereof. Bills are due 25 days from the date of the postmark. Bills shall contain the information required by Rule 4901:1-13-11, OAC.

Meters are ordinarily read at monthly intervals.

32. Payment of Bills. Bills may be paid by the customer at any office of the Company during its regular office hours, to any one of the Company's authorized collecting agents during the regular office hours of such agent, or by first-class mail addressed to the Company address shown on the bill. Any remittance received by the Company by first-class mail bearing U.S. Postal Office

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cancellation date corresponding with or previous to the last date of the net payment period will be accepted by the Company as within the net payment period. Upon request, the Company will provide an updated list of ways to pay bills.

33. Change in Financial Status of Customer. When the customer vacates the premises or becomes bankrupt, when a receiver, trustee, guardian, or conservator is appointed for the assets of the customer, or when the customer makes assignment for the benefit of creditors, the Company shall have the following rights: at the option of the Company, and after reasonable notice, the right to shut off the gas and to remove its property from the customer's premises; and the further right, independent of or concurrent with the right to shut off, to demand immediate payment for all gas theretofore delivered to the customer and not paid for, which amount shall become due and payable immediately upon such demand. For residential customers, such rights shall be subject to the requirements of Chapter 4901:1-18, OAC.

34. Service Lines. The general term "service line" is commonly used to designate the complete line or connection between the Company's line and the customer's location, up to and including the meter connection at the customer's location. It consists of two distinct parts, (a) the service line connection, and (b) the customer service line.

(a) Service Line Connection

The service line connection consists of the connection of the customer service line at the Company's line. This connection shall be made by the Company or its representative without cost to the customer, and it shall remain the property of the Company. It may include a valve for stopping the flow of any gas into the customer service line.

(b) Customer Service Line

The customer service line consists of the pipe from the service line connection to and including the meter connection. The customer's service line shall be installed at the customer's expense, and any part of it not contained within the customer's property at the location where service is to be furnished shall be conveyed to the Company and remain the property of the Company in accordance with Rule 10. The Company shall have the right to prescribe the specifications, size, location and termination points of the customer's service line. The customer shall remain liable for maintenance of, for imperfections in or for damage, injury or loss resulting, directly or indirectly, from the escape of gas from that part of the customer service line contained within the customer's property.

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35. Pressure Regulators. Where service is provided from low pressure lines, the Company shall furnish the necessary pressure regulator or regulators, which regulator or regulators shall remain the property of the Company.

The customer shall install and maintain, at his expense, substantial housing acceptable to the Company in size and design for the regulator or regulators and the meter in order to protect them from the weather and molestation.

If it becomes necessary to construct, operate, and maintain a heater to maintain satisfactory operation of the regulator or regulators, the gas used in such heater shall be at the expense of the customer and shall be taken from the outlet side of the meter serving the customer.

36. Meter Furnished. The Company will furnish each customer with a meter of such size and type as the Company may determine will adequately serve the property of the Company, and the Company shall have the right to replace it as the Company may deem it necessary.

37. Meter Location. The Company shall determine the location of the meter, which shall ordinarily be outside of any enclosed building and shall be accessible to the Company without the necessity of customer presence or approval.

When changes in building or arrangements therein render the meter inaccessible or exposed to hazards, the Company may require the customer, at the customer's expense, to relocate the meter setting together with any portion of the customer's service line necessary to accomplish such relocation.

38. Only Company Can Connect Meter. The owner or customer shall not permit anyone who is not an authorized agent of the Company to connect or disconnect the Company's meters, regulators or gauges or in any way alter or interfere with the Company's meter, regulators or gauges.

39. Customer Piping. The customer shall install, own and maintain, at the customer's expense, the customer piping from the outlet of the meter to gas burning equipment.

40. Appliances. The customer shall install and maintain all gas burning equipment at the Customer's expense.

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P.U.C.O. No. 1

41. Standards for Customer's Property. The customer's service line, customer piping, fittings, valves, connections, equipment venting and all associated equipment shall be installed with materials and workmanship which meet the reasonable requirements of the Company and shall be subject to inspection or test by the Company. The Company shall have no obligation to establish service until after such requirements of the Company with respect to the facilities in place at the time of the test.

The first inspection or test at any premises, including both service lines and customer piping, shall be without charge. In the case of leak, error, patent defect or other unsatisfactory condition resulting in the disapproval of the line or piping by the Company, the necessary correction shall be made at the customer's expense; and then the lines and piping will be inspected and tested again by the Company. Each additional inspection and test, when required after correction, shall be subject to a charge covering the cost thereof.

42. Discontinuance of Supply on Notice of Defect in Customer's Property. If the customer's service line, customer piping, pressure regulators, fittings, valves, connections, equipment, venting and any other associated equipment on a customer's premises are defective or in such condition as to constitute a hazard, the Company, upon notice to it of such defect or condition and reasonable notice to the customer, may discontinue the supply of gas to such customer until such defect or condition has been rectified by the customer in compliance with the reasonable requirements of the Company.

43. No Responsibility for Material or Workmanship. The Company is not responsible for maintenance of, or any imperfect material or defective or faulty workmanship in, the customer's service line, customer piping, pressure regulators, fittings, valves, connections, equipment, venting and any other associated equipment and is not responsible for any loss or damage arising from inadequate or improper maintenance or from imperfect material or defective or faulty workmanship.

44. Inspection of Altered Piping. It shall be the duty of the customer to notify the Company promptly of any additions, changes, alterations, remodeling or reconstruction affecting gas piping on the customer's premises.

SECTION III – GENERAL

45. Subject to PUCO Rules and Regulations. These Rules and Regulations are subject to and include as part thereof all orders, rules and regulations applicable to the Company from time to time issued or established by the Commission under its powers.

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46. Amendments. The Company reserves the right to modify, alter or amend the foregoing Rules and Regulations and to make such further and other rule and regulations as experience may suggest as the Company may deem necessary or convenient in the conduct of its business, and as the Commission may approve.

47. Consumer Safeguards. The Company shall maintain a listing including the 24-hour emergency number in each local telephone service provider's directory operating in the Company's service territory. The Company shall not commit any unfair or deceptive acts or practices in connection with the promotion or provision of service. The Company shall only disclose a customer's account number or social security number without the customer's written consent for natural gas company credit evaluation, collections, and/or credit reporting or pursuant to a court order or subpoena. Upon customer request, the Company shall timely provide twelve months of a customer's usage history and twenty-four months of a customer's payment history to the customer.

48. Written Summary Information. The Company shall provide to new customers and to existing customers who request it, a written summary information dealing with who to contact concerning different rights and responsibilities. Pursuant to Rule 4901:1-13-06, OAC, this written summary information is contained in an appendix to this tariff.

SECTION IV – GAS DISTRIBUTION SERVICE

49. Description of Service. Applicable for gas service from existing distribution lines of Company having sufficient capacity therefore, to customers at one location who will guarantee payment of the minimum monthly charge for a term of twelve consecutive months. Company shall have the right to curtail deliveries of gas hereunder whenever and to the extent necessary in its sole judgment for the protection of service to its human needs customers. Company shall not be required to furnish gas service hereunder to any customer or applicant except by written application for gas service by the customer to Company.

50. Gas Distribution Rates and Charges.

Monthly Customer Charge	-	\$6.50 per meter per month charged to each customer regardless of the amount of gas if any, consumer during the month; provided,
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however, that the customer charge shall not be imposed in any month in which there is no consumption as a result of a voluntary request by the customer for the shut-off of the meter.

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| General Service Rate | - | A volumetric base rate of \$2.39 per MCF of gas delivered shall be charged to all general service customers. |
| Self-Help Arrangements | - | Nothing shall prevent the Company from entering into self-help arrangements with customers to provide for the transportation of gas owned by the customer to the customer's premises. All such special contracts must be filed and approved by the Commission. |

51. Gas Cost Recovery ("GCR") Rate. In addition to the rates and charges set forth above and below, the Company shall also be entitled to recover the cost of obtaining gas it sells to its customers through a GCR rate, which shall comply, in all respects, with the rules governing GCR rates set forth in Chapter 4901:1-14, OAC, and with the Commission's Opinion and Order in Case Nos. 06-350-GA-CMR and 06-521-GA-GCR. Chapter 4901:1-14, OAC, is attached to this tariff as Attachment A.

52. GCR Over-Recovery Credit. The general service rate set forth in Paragraph 50 of Section IV shall be offset by a credit of \$0.20 per Mcf to effectuate the refund of certain past GCR over-recoveries in accordance with the Commission's Opinion and Order in Case No. 06-350-GA-CMR and 06-521-GA-GCR. This rider amount will decrease to \$0.00 when the total refund has been completed in accordance with the terms approved in the Commission's Opinion and Order in Case Nos. 06-350-GA-CMR and 06-521-GA-GCR.

53. Mcf Excise Tax Rider. In addition to all other rates and charges, all gas consumed shall be subject to an Mcf tax rider to provide for the recovery of the Company's excise tax liability under Section 5727.811, ORC.

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A rate of \$.0411 per Mcf shall be applicable to all volumes delivered, except volumes statutorily exempted from the tax or to flex customers, to recover the tax on natural gas distribution pursuant to Section 5727.811, ORC.

Flex Customers

All bills rendered to a flex customer as defined by Section 5727.80(N), ORC, shall be adjusted to provide for recovery of the Mcf excise tax at the rate of \$.02 per Mcf on all volumes delivered.

54. Gross Receipts Tax Rider. In addition to all other rates and charges, amounts billed by the Company shall be subject to a rider at the Company's effective gross receipts tax rate to provide for the recovery of the Company's gross receipts tax liability under Section 5727.25, ORC.

The Gross Receipts Tax Rider is applicable to all charges billed by the Company, including miscellaneous charges and all applicable rider rates, except that this rider shall not be billed to those customers statutorily exempted from the payment of gross receipts taxes.

All bills rendered shall be adjusted to include the effect of the Ohio excise tax on gross receipts billings at a rate of 4.9032%.

55. PIPP Cost Recovery Rider. In addition to all other rates and charges, the Company shall be entitled to recover, through a rider, the cost associated with the PIPP program. Such rider is to be calculated and adjusted in accordance with the order of the Commission in Case No. 02-2297-GA-PIPP. Customers receiving service shall pay an additional amount per Mcf for the recovery of PIPP costs. The current PIPP charge is \$0.00 per CCf

56. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within 25 days of the date of the invoice, an additional amount of 5% of the unpaid balance will become due and payable as a part of the customer's total obligation. The Company will notify customers of the amount that will be due in the event the customer fails to make timely payment by utilizing a net/gross bill format. The late payment charge shall not be applicable to the unpaid balances of any customer enrolled in PIPP or a payment plan pursuant to Rule 4901:1-18-04, OAC.

57. Returned Check Charge. Where the customer's financial institution returns a customer's check for insufficient funds, the Company shall assess a return check charge of the lesser of

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\$25.00 or the amount actually charged the Company by its bank for dishonored checks. However, this charge will not be assessed if the customer establishes that the cause of the dishonored check was bank error.

58. Field Collection Fee. Where a Company employee is dispatched to a customer's premises to disconnect service for non-payment, the customer may avoid disconnection by paying the full amount owed. However, the Company may assess a \$15.00 field collection charge for accepting such payment. This charge may be assessed either at the time the delinquent amount is collected or on a subsequent bill.

59. Reconnection Charge. Where the Company has actually disconnected service to a customer premises, the Company may assess and collect a reconnection charge of \$40.00 as a condition for reconnecting service to said premises, regardless of the length of time the service was disconnected and regardless whether the disconnection was voluntary or involuntary. If service was disconnected as a result of unauthorized or fraudulent use by the customer, the Company may, in addition to the \$40.00 reconnection charge, also impose a charge to recover any actual expense incurred by the Company as a result of such unauthorized or fraudulent use, including an estimate of the cost of gas improperly used, prior to restoring service to said customer.

60. Service Tap Charge. Applicants applying for a new tap on the Company's system shall be assessed a service tap charge of \$500.00 for single family residences and \$1,000.00 for multi-family and commercial premises, or the actual cost of installing the new tap, whichever is less.

61. Meter Test Fee. The Company shall test the meter at the request of the customer using the method prescribed by the Commission. The meter will be removed from the customer's premise and tested by an outside vendor. If the meter is found to be operating within accepted tolerances (plus or minus the 3%), the customer shall pay the meter test fee of \$62.50 for such a test. The date of re-inspection shall be stamped on the meter. However, this charge will not be assessed if the meter was not operating within plus or minus three percent nor shall it be assessed if it is the first test performed in any 36-month period.

62. Credit Check Processing Charge. The Company may impose a charge of \$10.00 when making a credit check for a customer who applies to have service initiated.

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SECTION V – TRANSPORTATION SERVICE

63. Description of Service. This service consists of delivery of customer-owned or supplied natural gas volumes injected by the customer into the Company's facilities, with no assurance of continued delivery of natural gas from general system supply in the event of interruption of the customer's supply.

64. Rate.

For all MCF transported/month - \$2.39/Mcf

This rate does not reflect any sale of gas from the Company to the customer, but are agreed transportation charges. In the event the rate of applicable taxes already included in the transportation service charge are increased or decreased, or new taxes applicable to the transportation of natural gas are imposed, the customer's rate shall be adjusted upward or downward to reflect such tax increases, tax decreases or new taxes.

The Company, at its sole discretion, may offer the transportation service specified above at rates that are downwardly flexible from the maximum rates above. Such reduced rates will be determined based on competitive services available to the customer and the Company's need to achieve load preservation or the economic recovery of costs of the Company.

65. New Facilities. Where necessary, and after the customer agrees, the Company will construct all additions, replacements or betterments of its facilities in order to accommodate the volumes of gas delivered to and by the Company on the customer's behalf; the Company will bill the customer for the cost thereof; and the customer agrees to pay such costs within 30 days after receipt of the Company's bill, or as the parties may otherwise agree. The Company shall own all or part of the customer's service line contained within the customer's property at the location where service is to be furnished.

66. Banking. The Company will not be required for any period of time to bank any gas that is delivered to the Company for the account of the customer and which is not consumed by the customer. In the event the customer uses in any billing period natural gas in excess of the customer-owned or supplied volumes, the excess volumes shall be billed to the customer at the actual cost to the Company, not to exceed the then applicable rate for gas distribution service as provided in Section IV of these Rules and Regulations.

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67. Late Payment Charge. If a bill payment is not received in the Company's offices or by the Company's authorized agent within 25 days of the date of the invoice, an additional amount of 5% of the unpaid balance will become due and payable as a part of the customer's total obligation. The Company will notify customers of the amount that will be due in the event the customer fails to make timely payment by utilizing a net/gross billing format.

68. Additional Terms and Conditions. Transportation service is available to the extent of the Company's gas distribution facilities in all territory where the Company's distribution facilities may be located, to customers who apply for gas service under the terms and conditions stated herein, and subject to the Company's utility service obligations to its distribution customers, to law, to the applicable Rules, Regulations and Rates filed by the Company from time to time with the Commission and any subsequent revision thereof, and to the lawful orders and applicable gas transportation guidelines of regulatory authorities having jurisdiction.

69. Application. The company shall not be required to furnish transportation service hereunder to any customer or applicant except by written application for transportation service between the Company and the customer setting forth the following information:

- (a) The name, address, and telephone number of the customer.
- (b) The nature and extent of any interest which each party to the arrangement holds in any other party to the arrangement, or in any public utility subject to the jurisdiction of the Commission.
- (c) The location of the intended points of delivery to the customer.
- (d) Minimum and maximum volumes and nominating procedures for transportation service.

70. Title to Gas. The customer warrants the title to the gas delivered to the Company and covenants and agrees to indemnify the Company for and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or attributable to the adverse claims of any and all other persons or parties to such gas.

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ATTACHMENT A

Chapter 4901:1-14 Uniform Purchased Gas Adjustment

4901:1-14-01	Definitions
4901:1-14-02	Purpose and scope
4901:1-14-03	Applicability
4901:1-14-04	Reports
4901:1-14-05	Gas cost recovery rate
4901:1-14-06	Customer billing
4901:1-14-07	Audits
4901:1-14-08	Hearings

4901:1-14-01 Definitions

For purposes of this chapter:

(A) "Ccf" means a unit of gas equal to one hundred cubic feet.

(B) "Commission" means the public utilities commission of Ohio.

(C) "Commodity rate" means the portion of gas costs billed by a gas or natural gas company's suppliers (expressed in dollars and cents per Mcf, dekatherm or BTU), which relates volumetrically to the cost of the units of gas obtained by the company for sale to its customers. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "commodity rate" means the average of the commodity rates expected to be in effect during the period the new gas cost recovery rate will be in effect.

(D) "Customer" means each billing account of a gas or natural gas company.

(E) "Current direct cost of production" means the production and gathering expenses associated with utility production volumes from old wells which are included in accounts 750 through 769 of the "Uniform System of Accounts for Class A and B Gas Utilities," and accounts 710, 711, 713, 714, 715, 716, 717, and 719 of the "Uniform System of Accounts for Class C and D Gas Utilities."

(F) "Demand and service charges" means the portion of gas costs billed by a gas or natural gas company's suppliers or other service providers (expressed in dollars and cents per Mcf, dekatherm, or BTU), which relates to the cost of demand, capacity reservation or use, transportation, storage, balancing, gathering and other related services which are costs to the company of obtaining the gas that it sells prior to and including the physical delivery of the gas to the company's own system to the extent such charges are not included in the "commodity rate" as defined in paragraph (C) of this rule. For purposes of the calculations required under rule 4901:1-14-05 of the Administrative Code, "demand and service charges" mean the average of

the demand charges expected to be in effect during the period the new gas cost recovery rate will be in effect.

(G) "Expected gas cost (EGC)" means the weighted average cost of primary gas supplies, utility production from old wells, and includable propane expressed in dollars and cents per Mcf and determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.

(H) "Gas" means any vaporized fuel transported or supplied to consumers by a gas or natural gas company, including, but not limited to, natural gas, synthetic gas, liquefied natural gas, and propane.

(I) "Gas company" and "natural gas company" have the meanings set forth in section 4905.03 of the Revised Code.

(J) "Gas costs" or "cost of gas" means the cost to a gas or natural gas company of obtaining the gas which it sells to its customers. The cost of gas shall include demand, capacity, reservation or use, transportation, storage, balancing, gathering, and other related costs to the company for services rendered or supplies provided by others prior to and including the physical delivery of the gas to the company. The cost of gas does not include the cost of utility storage otherwise recovered in base rates.

(K) "Gas cost recovery rate (GCR)" means the quarterly update, or other periodic update as approved by the Commission, of the gas cost adjustment determined in accordance with the appendix to rule 4901:1-14-05 of the Administrative Code.

(L) "Includable gas supplies" means primary gas supplies, includable propane, and utility production volumes.

(M) "Includable propane" means propane used for peak shaving purposes, and propane used for volumetric purposes at the end of a supply period to avoid monetary penalties.

(N) "Jurisdictional sales" means total historic, forecast, and/or weather-normalized historic sales, less sales to customers under municipal ordinance rates, except sales under municipal ordinances which have adopted, by reference or otherwise, rates established by the commission.

(O) "Mcf" means a unit of gas equal to one thousand cubic feet.

(P) "New well" is either a well where drilling commenced after December 4, 1982, or an old well which is completed to a different pool after December 4, 1982.

(Q) "Old well" is a well where drilling commenced before December 4, 1982.

(R) "Pool" has the meaning set forth in paragraph (A)(8) of rule 1501:9-1-01 of the Administrative Code.

(S) "Primary gas supplies" means historic, forecasted, and/or weather-normalized historic:

(1) Supplies of natural gas or liquefied natural gas obtained from producers, interstate pipelines, brokers/marketers, or other suppliers;

(2) Supplies of synthetic gas purchased under agreements approved by the commission under section 4905.303 of the Revised Code, and other supplies of synthetic gas, except short-term supplies, purchased under contracts approved by the commission;

(3) Supplies of gas obtained from other gas or natural gas companies;

(4) Supplies of gas, other than utility production volumes from old wells, obtained from Ohio producers;

(5) Supplies of gas made available to a gas or natural gas company under self-help arrangements;

(6) Special purchases of natural gas not included in short-term supplies; and

(7) Utility production volumes from new wells provided that such volumes are priced no higher than the price currently being paid by the utility to independent Ohio producers for gas from like wells.

(T) "Production unit cost" means the current direct cost of production expressed in dollars and cents per Mcf.

(U) "Purchased gas adjustment clause" has the meaning set forth in section 4905.302 of the Revised Code.

(V) "Reconciliation adjustment" means a positive or negative adjustment to future gas cost recovery rates ordered by the commission pursuant to this chapter.

(W) "Supplier refund" means a refund from an interstate pipeline company ordered by the federal energy regulatory commission, or from any other supplier or service provider, including interest where appropriate, where such refund is received as one lump-sum payment or credit.

(X) "Self-help arrangement" means an arrangement between a gas or natural gas company and a customer providing for the transportation of gas owned by the customer from the point of production to the point of consumption.

(Y) "Short-term supplies" means all special purchases of gas, to the extent that those purchases decrease the level of curtailment to any customer or class of customers, except special purchases approved by the commission under section 4905.303 of the Revised Code. For purposes of this chapter, a special purchase decreases curtailment to a class of customers if curtailment of that class is reduced, maintained at the same level, or increased to a lesser degree as a result of the special purchase.

(Z) "Special purchase" has the meaning set forth in section 4905.302 of the Revised Code.

(AA) "Synthetic gas" means gas formed from feedstocks other than natural gas, including but not limited to coal, oil, or naphtha.

(BB) "Total sales" means all historic, forecasted, and/or weather-normalized historic sales of includable gas supplied to retail customers. "Total sales" does not include volumes transported to consumers under self-help arrangements. For purposes of recovery of the balance adjustment, actual adjustment and reconciliation adjustment, "total sales" does not include sales to customers for which the reverse migration rider applies.

(CC) "Unaccounted-for gas" means the difference between the measured volume of total gas supply, which includes gas purchased, gas produced by the company and gas received by the company on behalf of specific customers for redelivery, and the measured volume of gas disposition, which includes gas billed or redelivered to customers and gas for company use. For the purpose of this rule, unaccounted-for gas should be calculated on an annual basis for the twelve months ended August thirty-first of each year, or such other date as the company may show to be more appropriate for its system. The percentage of unaccounted-for gas should be calculated by taking the volumes of unaccounted-for gas as specified above, divided by the volume of total gas supply.

(DD) "Unit book cost" means the cost of total sales expressed in dollars and cents per Mcf as calculated using standard accounting methods acceptable to the commission and the gas or natural gas company's independent auditors submitting the certificate of accountability as required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code.

(EE) "Utility production volumes" means all volumes of gas, other than synthetic gas, produced by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the rates or charges for such production are subject to the jurisdiction of the federal energy regulatory commission.

(FF) "Utility storage" means storage facilities operated and maintained by a gas or natural gas company, or by a subsidiary or affiliate of a gas or natural gas company, unless the charges for such facilities are incorporated in commodity rates or monthly demand charges filed with or approved by the federal energy regulatory commission or by the commission, provided however that no gas or natural gas company shall reflect charges for its own storage facilities or service in its own gas cost recovery rate.

HISTORY: 2005-06 OMR par. #1 (A), eff. 10-7-05; 2004-05 OMR par. #2 (R-E), eff. 2-29-04; 1998-99 OMR 364 (RRD); 1993-94 OMR 1221 (A), eff. 2-11-94; 1991-92 OMR 375 (A), eff. 10-13-91; 1987-88 OMR 1430 (A), eff. 5-20-88; 1983-84 OMR 1045 (A), eff. 5-15-84; 1982-83 OMR 664 (A), eff. 12-4-82; 1980-81 OMR 21 (A), eff. 7-16-80; 1979-80 OMR 4-669 (A), eff. 4-7-80; 1979-80 OMR 4-323 (A), eff. 1-1-80; 1978-79 OMR 4-180 (E), eff. 10-31-78.

RC 119.032 rule review date(s): 11-30-08; 11-30-03; 11-30-98

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Cross References

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

4901:1-14-02 Purpose and scope

The purpose of this chapter is to establish a uniform purchased gas adjustment clause to be included in the schedules of gas and natural gas companies subject to the jurisdiction of the commission. The provisions of this chapter establish a gas cost recovery process, which is designed to separate the cost of gas from all other costs incurred by gas or natural gas companies, to provide for each company's recovery of the cost of its includable gas supplies from its customers by means of the quarterly update (or other periodic update as approved by the commission) of the gas cost recovery rate and other provisions of this chapter and to balance the interest of retail sales customers with those of transportation customers. The provisions of this chapter also establish investigative procedures and proceedings, including periodic reports, audits, and hearings, to examine the arithmetic and accounting accuracy of the gas costs reflected in each company's gas cost recovery rate, and to review each company's gas production and purchasing policies to the extent that those policies affect the gas cost recovery rate.

HISTORY: 2004-05 OMR perm. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1979-80 OMR 4-529 (A), eff. 1-1-80; 1978-79 OMR 4-181 (E), eff. 10-21-78

RC 119.032 rule review date(s): 11-30-03; 5-24-04; 11-30-03; 11-30-08

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, General supervision; safety inspection of gas pipelines

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

RC 4905.303, Purchase by gas company of synthetic natural gas from certain facilities, limits

4901:1-14-03 Applicability

The provisions of this chapter shall apply to all gas and natural gas companies subject to the jurisdiction of the commission except as provided in division (C)(3) of section 4905.302 of the Revised Code, with respect to all schedules of rates established or approved by the commission, including, but not limited to rate schedules approved or established under sections 4905.31, 4909.19, and 4909.39 of the Revised Code. The provisions of this chapter shall not apply to municipal ordinance rates established under section 743.26 or 4909.34 of the Revised Code or Article XVIII, Section 4 of the Ohio Constitution, except in instances where a municipal ordinance adopts, by reference or otherwise, rates established by the commission.

HISTORY: 2004-05 OMR perm. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1991-92 OMR 376 (A), eff. 10-11-91; 1979-80 OMR 4-530 (A), eff. 1-1-80; 1978-79 OMR 4-181 (E), eff. 10-21-78

RC 119.032 rule review date(s): 11-30-03; 5-24-04; 11-30-03; 11-30-08

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, General supervision; safety inspection of gas pipelines

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

RC 4905.303, Purchase by gas company of synthetic natural gas from certain facilities, limits

4901:1-14-04 Reports

Each gas or natural gas company subject to the provisions of this chapter shall file with the commission's docketing division quarterly gas cost recovery reports. With commission approval, the gas or natural gas company may revise the expected gas cost component of the gas cost recovery report on a monthly basis. Unless otherwise determined by the commission, the expected gas cost component may be revised, as market conditions warrant, and filed with the commission's docketing division no later than fourteen days prior to the effective date of the gas cost recovery rate. The filing interval for each such report shall be established by the commission. Each gas cost recovery report shall contain:

(A) An updated gas cost recovery rate, determined in accordance with rule 4901:1-14-05 of the Administrative Code and its appendix;

(B) The data and calculations used to determine the updated gas cost recovery rate;

(C) Where appropriate, notations indicating the use of weather-normalized or forecasted sales volumes in the gas cost recovery report and/or updates;

(D) The frequency of revisions to the expected gas cost component, the effective dates and the dates such revisions will be filed with the commission; and

(E) Such other information as the commission requires.

HISTORY: 2004-05 OMR perm. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1991-92 OMR 376 (A), eff. 10-11-91; 1979-80 OMR 4-530 (A), eff. 1-1-80; 1978-79 OMR 4-181 (E), eff. 10-21-78

RC 119.032 rule review date(s): 11-30-03; 5-24-04; 11-30-03; 11-30-08

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, General supervision; safety inspection of gas pipelines

RC 4905.302, Limitations on pass-through of costs of special purchases of gas

RC 4905.303, Purchase by gas company of synthetic natural gas from certain facilities, limits

4901:1-14-05 Gas cost recovery rate

(A) The gas cost recovery rate equals:

(1) The gas or natural gas company's expected gas cost for the upcoming quarter, or other period as approved by the commission, pursuant to paragraph (E) of rule 4901:1-14-01 of the Administrative Code, plus or minus;

(2) The supplier refund and reconciliation adjustment, which reflects:

(a) Refunds received from the gas or natural gas company's interstate pipeline suppliers or other suppliers or service providers plus ten per cent annual interest; and

(b) Adjustments ordered by the commission following hearings held pursuant to rule 4901:1-14-03 of the Administrative Code, plus ten per cent annual interest, plus or minus;

(3) The actual adjustment, which compensates for differences between the previous quarter's, or other commission-approved period's, expected gas cost and the actual cost of gas during that period, plus or minus; and

(4) The balance adjustment, which compensates for any under- or overcollections which have occurred as a result of prior adjustments, plus or minus.

(B) The gas cost recovery rate shall be calculated on a companywide basis, except as provided in paragraph (C) of this rule, in accordance with the appendix to this rule.

(C) The commission may, upon the request of any party or upon its own initiative, permit the company to calculate different gas cost recovery rates for different geographical areas. In determining whether to do so, the commission shall consider:

(1) Whether the geographical areas involved are contiguous;

(2) Whether the cost of obtaining gas for each of the geographical areas involved can be separately identified;

(3) The manner in which the geographical areas involved have been treated in the past; and

(4) Such other factors as the commission considers appropriate.

HISTORY: 2005-01 OMR part. #3 (A), eff. 10-7-05; 2004-05 OMR part. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1993-94 OMR 1212 (A), eff. 2-11-94; 1991-92 OMR 376 (A), eff. 10-11-91; 1987-88 OMR 7432 (A), eff. 5-20-88; 1982-83 OMR 43 (A), eff. 7-24-82; 1980-81 OMR 23 (A), eff. 7-2-80; 1979-80 OMR 4-530 (A), eff. 1-1-80; 1978-79 OMR 4-182 (E), eff. 10-21-78

RC 119.032 rule review date(s): 11-30-98; 5-24-04; 11-30-03; 11-30-98

Historical and Statutory Notes

Ed. Note: Effective 10-7-05, Appendix A is repealed.

Cross References

RC 4905.502, Limitations on pass-through of costs of special purchases of gas

4901:1-14-06 Customer billing

(A) Unless otherwise ordered by the commission, the quarterly updated gas cost recovery rate filed in accordance with rule 4901:1-14-04 of the Administrative Code shall become effective on or after the thirtieth day following the filing date or as otherwise established by the commission. Revisions to the expected gas cost component must be filed no later than fourteen days prior to the gas cost recovery rate effective date and such revisions do not affect the effective date of the gas cost recovery rate. The new gas cost recovery rates may be applied to customer accounts on a service-rendered or bill-rendered basis,

at the option of the gas or natural gas company. The commission may at any time order a reconciliation adjustment as a result of errors or erroneous reporting.

(B) Except as provided in paragraph (C) of this rule, if the gas cost recovery rate changes during a customer's billing cycle and the gas or natural gas company elects to bill on a service-rendered basis, the gas or natural gas company shall apply a weighted average gas cost recovery rate to its customer bills. The weighted average gas cost recovery rate shall be determined in accordance with the appendix to this rule.

(C) If the gas cost recovery rate changes during a customer's billing cycle, and the gas or natural gas company elects to bill on a service-rendered basis, and if the customer's actual daily consumption is known by the gas or natural gas company, the company may, instead of applying a weighted average gas cost recovery rate, apply each gas cost recovery rate which was effective during the billing cycle to the volumes actually consumed when that rate was in effect.

(D) Each gas or natural gas company shall indicate on each customer bill:

(1) The gas cost recovery rate expressed in dollars and cents per Mcf or Ccf; and

(2) The total charge attributable to the gas cost recovery rate expressed in dollars and cents.

HISTORY: 2004-05 OMR part. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1991-92 OMR 377 (A), eff. 10-11-91; 1979-80 OMR 4-531 (A), eff. 1-1-80; 1978-79 OMR 4-182 (E), eff. 10-21-78

RC 119.032 rule review date(s): 11-30-08; 5-24-04; 11-30-03; 11-30-98

Historical and Statutory Notes

Ed. Note: The appendix to this rule, eff. 8-29-04, is referenced only. Appendices are generally available on Westlaw under CD-200M. Subscribers who wish to obtain a copy may request one from the publisher, the Legislative Service Commission, or the issuing agency.

Cross References

RC 4905.04, Power to regulate public utilities and railroads

RC 4905.05, Scope of jurisdiction

RC 4905.06, Chemical supervising safety inspection of gas pipelines

RC 4905.102, Limitations on pass-through of costs of special purchases of gas

RC 4905.303, Purchase by gas company of synthetic natural gas from certain facilities; limits

4901:1-14-07 Audits

(A) The commission shall conduct, or cause to be conducted, periodic financial and management/performance audits of each gas or natural gas company subject to the provisions of this chapter and division (C)(3) of section 4905.302 of the Revised Code. Unless otherwise ordered by the commission, the audits shall be conducted annually. Except as provided in paragraph (B) of this rule and division (C) of section 4905.302 of the Revised Code, and unless otherwise ordered by the commission, each audit shall be conducted by a qualified independent auditing firm selected according to paragraphs (C) and (D) of this

rule. The cost of each such audit shall be paid by the gas or natural gas company.

(B) The commission may, upon the request of any party or upon its own initiative, conduct the audits required under this rule. In determining whether to do so, the commission shall consider:

- (1) The number of customers served by the company;
- (2) The cost of employing an independent auditor;
- (3) The availability of the commission staff to conduct the required audits; and
- (4) Such other factors as the commission considers appropriate.

(C) Each independent auditor shall file, with the commission a certificate of accountability as described in the appendix to this rule. The certificate of accountability shall attest to the accuracy of financial data pertaining to the period of the gas cost recovery rate activity designated by the commission and reference any errors or deviations from the calculations prescribed within Chapter 4901:1-14 of the Administrative Code. Pursuant to this rule, the independent auditor shall assure the commission that:

- (1) The costs reflected in the gas or natural gas company's gas cost recovery rates were properly incurred by the company;
- (2) The gas cost recovery rates were accurately computed by the gas or natural gas company;
- (3) The gas cost recovery rates were accurately applied to customer bills; and
- (4) If the company utilized weather-normalized historic and/or forecasted volumes, the auditor shall verify that the company has reasonably applied such approach throughout the audit period.

(D) Each gas or natural gas company, so designated by the commission, shall engage an independent auditor and/or consulting firm to conduct a management/performance audit of the company's compliance with the provisions of Chapter 4901:1-14 of the Administrative Code. The commission shall develop a request for proposal (RFP) designed to solicit responses for conducting a management/performance audit. The commission shall have the sole responsibility for sending out and accepting all responses to the RFP and shall select the company's management/performance auditor for the designated audit period. The management/performance audit report shall identify and evaluate the specific organizational structure, management policies, procedures, and reasoning of the company's existing or proposed procurement strategy. The report shall also contain management recommendations based on an evaluation of the company's performance during the audit period pertaining to those areas designated by the commission. The management/performance audit shall review any specific areas of investigation as designated by the commission and selected aspects of the company's gas production and purchasing policies to ascertain whether:

- (1) Company purchasing policies were designed to meet objectives of the company's service requirements;

(2) Procurement planning is sufficient to ensure reliable service at optimal prices and is consistent with the company's long-term strategic supply plan submitted pursuant to paragraph (H) of rule 4901:5-7-02 or paragraph (H) of rule 4901:5-7-05 of the Administrative Code; and

(3) The company has reviewed existing and potential supply sources.

HISTORY: 2004-05 OMR, pwn. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1991-92 OMR 377 (A), eff. 10-11-91; 1987-88 OMR 314 (A), eff. 11-20-87; 1983-84 OMR 1047 (A), eff. 5-25-84; 1978-79 OMR #182 (E), eff. 10-31-78.

RC 119.032 rule review date(s): 11-30-08; 5-24-04; 11-30-03; 11-30-99

Historical and Statutory Notes

EA. Note: The appendix to this rule, eff. 8-29-04, is referenced only. Appendices are generally available on Westlaw and/or CIO-RCOM. Subscribers who wish to obtain a copy may request one from the publisher, the Legislative Service Commission, or the issuing agency.

Cross References

RC 4905.04, Power to regulate public utilities and railroads
RC 4905.05, Scope of jurisdiction
RC 4905.06, General supervision; safety inspection of gas pipelines
RC 4905.07, Limitations on pass-through of costs of special purchases of gas
RC 4905.08, Purchase by gas company of synthetic natural gas from certain facilities; limits

4901:1-14-08 Hearings

(A) At least sixty days after the filing of each audit report required under paragraph (C) of rule 4901:1-14-07 of the Administrative Code, the commission shall hold a public hearing to review:

- (1) The audit findings, conclusions, and recommendations; and
- (2) Such other matters relating to the gas or natural gas company's gas cost recovery rates as the commission considers appropriate.

(B) The gas or natural gas company shall demonstrate at its purchased gas adjustment hearing that its gas cost recovery rates were fair, just, and reasonable and that its gas purchasing practices and policies promote minimum prices consistent with an adequate supply of gas. The commission shall consider, to the extent applicable:

- (1) The results of the management/performance audit;
- (2) The results of the financial audit;
- (3) Compliance by the gas or natural gas company with previous commission performance recommendations;
- (4) The efficiency of the gas or natural gas company's gas production policies and practices; and
- (5) Such other practices, policies, or factors as the commission considers appropriate.

(C) The gas or natural gas company shall publish notice of the hearing required under paragraph (A) of this rule throughout its service area at least fifteen and not more than thirty days prior to the scheduled date of hearing by:

(1) Display ad in a newspaper or newspapers of general circulation;

(2) Bill message on or bill insert included with the customer bills; or

(3) Separate direct mailing to customers.

(D) At least sixty days prior to the scheduled date of hearing, the gas or natural gas company shall file with facts, data, or information relating to its gas cost recovery rates as the commission requires.

(E) Following the conclusion of the hearing, the commission shall issue an appropriate order consisting:

(1) A summary of the audit findings, conclusions, and recommendations; and

(2) Such other information or directives as the commission considers appropriate.

(F) The commission may adjust the company's future gas cost recovery rates by means of a reconciliation adjustment as a result of:

(1) Errors or erroneous reporting;

(2) Unreasonable or imprudent gas production or purchasing policies or practices;

(3) Unaccounted-for gas above a reasonable level. It shall be presumed that unaccounted-for gas above five per cent, calculated pursuant to paragraph (CC) of rule 4901:1-14-01 of the Administrative Code, is unreasonable, and the burden shall be on the company to prove otherwise; or

(4) Such other factors, policies, or practices as the commission considers appropriate.

HISTORY: 2005-06 OMR pam. #3 (A), eff. 10-7-05; 2004-05 OMR pam. #2 (A), eff. 8-29-04; 1998-99 OMR 364 (RRD); 1993-94 OMR 1212 (A), eff. 2-11-94; 1991-92 OMR 378 (A), eff. 10-11-91; 1987-88 OMR 1432 (A), eff. 3-20-88; 1985-86 OMR 535 (A), eff. 11-14-85; 1978-79 OMR 4-183 (E), eff. 10-21-78

RC 119032 rule review date(s): 11-30-06; 5-24-04; 11-30-03; 11-30-98

Cross References

RC 4905.002, Limitation on pass-through of costs of special purchase of gas

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Ohio Admin. Code § 4901:1-14-06, App.

BALDWIN'S OHIO ADMINISTRATIVE CODE ANNOTATED
4901 PUBLIC UTILITIES COMMISSION
4901.1 UTILITIES
CHAPTER 4901:1-14. UNIFORM PURCHASED GAS ADJUSTMENT
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Rules are current through March 17, 2007;
 Appendices are current through March 31, 2004

4901:1-14-06 Appendix Weighted Average Gas Cost Recovery Rate

If the Gas Cost Recovery Rate (GCR) changes during a billing cycle, the Weighted Average Gas Cost Recovery Rate (WGCR) shall be determined as follows ("V" denotes variable):

- (1) GCR1 = The Gas Cost Recovery Rate in effect during the first part of the billing cycle
- (2) GCR2 = The Gas Cost Recovery Rate in effect during the latter part of the billing cycle
- (3) V34 = The total number of days in the billing cycle
- (4) V34.1 = The total number of days in the billing cycle when GCR1 was in effect
- (5) V34.2 = The total number of days in the billing cycle when GCR2 was in effect
- (6) WGCR = $[GCR1 \times (V34.1 / V34)] + [GCR2 \times (V34.2 / V34)]$

EE 8-29-04

<General Materials (GM) - References, Annotations, or Tables>

OAC 4901:1-14-06, App., OH ADC 4901:1-14-06, App.

OH ADC 4901:1-14-06, App.
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OAC 4901:1-14-07, App.

Ohio Admin. Code § 4901:1-14-07, App.

**BALDWIN'S OHIO ADMINISTRATIVE CODE ANNOTATED
4901 PUBLIC UTILITIES COMMISSION
4901:1 UTILITIES**

CHAPTER 4901:1-14. UNIFORM PURCHASED GAS ADJUSTMENT

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Rules are current through March 17, 2007;

Appendices are current through March 31, 2004

4901:1-14-07 Appendix Sample Certificate of Accountability

We have examined the quarterly filings of (insert gas or natural gas company name) which support the gas cost recovery (GCR) rates for the three-month periods ended (insert effective ending dates of GCR quarters being audited) for conformity in all material respects with the financial procedural aspects of the uniform purchased gas adjustment as set forth in Chapter 4901:1-14 and related appendices of the Administrative Code. Our examination for this purpose was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did/did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the financial procedural aspects of Chapter 4901:1-14 and related appendices of the Administrative Code.

In our opinion, (insert gas or natural gas company name) has/has not fairly determined the GCR rates for the three-month periods ended (insert effective ending dates of GCR quarters being audited) in accordance with the financial procedural aspects of the uniform purchased gas adjustment as set forth in Chapter 4901:1-14 and related appendices of the Administrative Code and properly applied the GCR rates to customer bills.

(If applicable) specific findings presented for the attention of the commission are attached in a separate "Memorandum of Findings."

Ref. 8-29-04

<General Materials (GM) - References, Annotations, or Tables>

OAC 4901:1-14-07, App., OH ADC 4901:1-14-07, App.

OH ADC 4901:1-14-07, App.

END OF DOCUMENT

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APPENDIX
Written Summary Information

This summary information is intended to let customers know of the existence and how to get further information orally and in writing relating to the following topics by calling, writing, or e-mailing:

Kristy Smith
Glenwood Energy of Oxford, Inc.
5181 College Corner Pike
Oxford, OH 45056
(513) 523-2555
E-mail address: goxfordnatural@woh.rr.com

- A. Complaint Procedures available at Glenwood Energy of Oxford, Inc. or at the PUCO;
- B. Customers Rights and Responsibilities including installation of service, payment of bills, disconnection and reconnection of service, meter testing, security deposits, rights to usage history, deferred payment plans, low-income assistance, information relating to the area's "one-call" or "call-before-you-dig" protection services, and service line responsibility;
- C. Requirements of company personnel on customer premises;
- D. Availability of rate information and alternatives upon request;
- E. A statement that customers may review a copy of the minimum gas service standards on the Commission's website or obtain a copy from the Commission upon request;
- F. Privacy Rights;
- G. Actual meter readings;
- H. Gas choice programs available to Customers, including information on slamming;
- I. If your complaint is not resolved after you have called (Glenwood Energy of Oxford, Inc.) or for general utility information, residential and business customers may call the Public Utilities Commission of Ohio (PUCO), toll-free at 1-800-686-7826 or for TDD/TTY toll-free at 1-800-686-1570, from 8 A.M. to 5:30 P.M. weekdays, or visit www.puco.ohio.gov.

The Ohio Consumers' Counsel (OCC) represents residential utility customers in matters before the PUCO. The OCC can be contacted toll-free at 1-877-742-5622 from 8 A.M. to 5 P.M. weekdays, or visit www.pickocc.org.