

**FILE**

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November 7, 2007

Mr. Marty Hengely  
Docketing Department  
Public Utilities Commission of Ohio  
180 East Broad Street, 13<sup>th</sup> Floor  
Columbus, Ohio 43215

Re: Northeast Ohio Natural Gas Corporation  
Case No. 07-934-GA-UEx  
Case No. 89-8012-GA-TRF

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PUCO

Dear Mr. Hengely:

Pursuant to the Commission's Entry of this date in Case No. 07-934-GA-UEx, Northeast Ohio Natural Gas Corporation files herewith four complete copies of its First Revised Sheet No. 57 consistent with the Entry and hereby cancels and withdraws the superseded Original Sheet No. 57. One copy of First Revised Sheet No. 57 is to be filed in the Company's TRF docket, one copy in the docket of Case No. 07-934-GA-UEx, and two copies are to be designated for distribution to the Commission staff.

As provided in the Entry, the revised tariff sheet is effective as of this date.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Andrew J. Sonderman'.

Andrew J. Sonderman  
Attorney for Northeast Ohio Natural Gas  
Corporation

Enclosures

This is to certify that the images appearing are an  
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**RULES AND REGULATIONS GOVERNING DISTRIBUTION AND TRANSPORTATION  
OF NATURAL GAS IN THE STATE OF OHIO**

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**71. MCF TAX RIDER.** Applicable to all distribution and transportation services to provide for recovery of Northeast Ohio Natural Gas Corp.'s excise tax liability. In addition to all other rates, each Mcf delivered is subject to the following excise tax:

First 100 Mcf per month	\$.1593 per Mcf
Next 1,900 Mcf per month	\$.0877 per Mcf
Over 2,000 Mcf per month	\$.0411 Per Mcf
Flex Customer	\$.0200 per Mcf

All bills rendered to a Flex Customer as defined by O.R.C. 5727.80(N) shall be assessed using the Flex Customer rate above (\$.02 per Mcf) with a corresponding reduction to the flexed base rate billed to that customer.

**72. UNCOLLECTIBLE EXPENSE RIDER.** Applicable to all customers served under rate schedules SGS, GS, and LGS. An additional charge of \$.081 per Mcf shall be applied to all volumes for service rendered under applicable rate schedules to recover costs associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. The Company shall file an application with the Public Utilities Commission of Ohio requesting approval to change the rate if the Company determines that an adjustment of more than plus or minus ten percent is needed to adjust for prior period over or under collections.