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PUCO

March 3, 2008

Renée J. Jenkins, Secretary Docketing Division Public Utilities Commission of Ohio 13th Floor 180 E. Broad Street Columbus, Ohio 43215

Re:

Case No. 92-1404-GA-AEC, In the Matter of the Application of Northeast Ohio Natural Gas Corp. for Approval and Authority to file for the Sale of Natural Gas to its Customers

Dear Ms. Jenkins:

In its Entry in this docket on September 3, 1992 the Public Utilities Commission of Ohio exercised its authority pursuant to Ohio Rev. Code §4905.31 to approve a special arrangement. Specifically, Northeast Ohio Natural Gas Corporation was authorized to enter into special agreements with customers previously served through the R. A. Miller Energy Co. system. The special agreement with these customers provided that in addition to rates for service calculated pursuant to applicable tariff general service rates, costs incurred by Northeast for reconstruction costs to bring the former R. A. Miller Energy Co. system into compliance with pipeline safety standards and adequate gas supply would also be recovered from those customers. It was noted in that proceeding that these costs would be recovered over an approximate fifteen-year period.

This correspondence is intended as notification that the special agreements with customers on the former R. A. Miller Energy Co. system now have been completed and Northeast has recovered its reconstruction costs associated with improvement of the former R. A. Miller Energy Co. system. These customers are now being served pursuant to Northeast's Commission-approved rates for service contained in its Tariff- Gas PUCO No. 1.

Very truly yours,

Martin K. Whelan

Vice President - Chief Operating Officer

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