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December 1, 2009

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

PUCO

2009 DEC - 1 PM 3:56

RECEIVED-DOCKETING DIV

Re: **Case No. 09-981-GA-UEX: In the Matter of the Application of Waterville Gas & Oil Company for Approval of an Uncollectible Expense Rider Rate; Case No. 89-8030-GA-TRF**

Dear Ms. Jenkins:

Enclosed please find four complete copies of Second Revised Sheet no. 18 for substitution in place of First Revised Sheet no. 18 in Waterville's Tariff P.U.C.O. No. 12. Please file one copy in this case docket, and one copy in Waterville's TRF docket, 89-8030-GA-TRF. The Commission's Finding and Order directs that the remaining two copies are to be designated for distribution to the Rates and Tariffs, Energy and Water Division of the Commission's Utilities Department.

Please contact the undersigned with any questions you may have.

Very truly yours,

A handwritten signature of Andrew J. Sonderman in black ink.

Andrew J. Sonderman

Counsel for

Waterville Gas & Oil Company

Enclosures

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.
Technician SM Date Processed DEC 01 2009

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF NATURAL GAS IN
THE STATE OF OHIO**

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41. **Ohio Mcf Tax Rider.** The Ohio Excise Tax on each per MCF of natural gas distributed by the company through a meter of an end user in this state shall be applicable to all gas delivered by the Company to customers billed by the Company under its current Rate GS rate schedule.

All bills shall be adjusted to recover the Ohio Excise Tax by \$.0411 per Mcf delivered.

42. **Uncollectible Expense Rider.** Applicable to all customers served under the Company's current Rate GS rate schedule. An additional charge of \$(0.02) per Mcf shall be applied to all volumes of service rendered to recover cost 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 (10) percent is needed to adjust for prior period over- or under-collections.

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Filed pursuant to PUCO Entry dated December 1, 2009 in Case No. 09-981-GA-UEx

ISSUED: December 1, 2009

EFFECTIVE: December 1, 2009

Issued By
Robert S. Black
President, Waterville Gas & Oil Company