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December 11, 2009

Ms. Renee Jenkins
Chief of Docketing
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

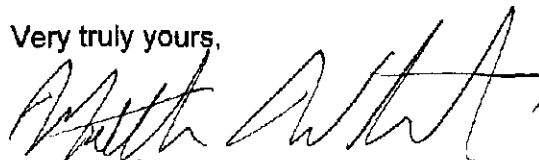
Re: In the Matter of the Application of Suburban Natural Gas Company to Amend its Tariff
so that Suburban's New Case Gas Cost Recovery Rate is Automatically
Reflected in its Tariff.
Case No. 09-1810-GA-ATA
Case No. 89-8027-GA-TRF

Dear Ms. Jenkins:

In accordance with the Commission's Finding and Order in Case No. 09-1810-GA-ATA, issued on December 9, 2009, please find enclosed four (4) final copies of the approved Section 1, Seventy-eighth Revised Sheet No. 1 replacing Section 1, Seventy-seventh Revised Sheet No. 1. One copy is for filing in the tariff docket (89-8027-GA-TRF), one copy is for filing in docket 09-1810-GA-ATA, with the remaining two copies for distribution to the Rates and Tariffs, Energy and Water Division of the Commission's Utilities Department.

Please do not hesitate to contact me with any questions.

Very truly yours,



Matthew S. White
Counsel for Suburban Natural Gas Company

MSW/cis
Enclosure

cc: David L. Pemberton, Sr.
David L. Pemberton, Jr.

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SECTION V - RATES

GENERAL SERVICE TARIFF SCHEDULE

Applicable:

To all general service sales volumes, except customers located in the Villages of Deshler, McComb, Hoytville, Hamler, Holgate, and Malinta.

General Sales Rate:

All Mcf per meter, per month, \$2.84029 per Mcf.

A Customer Charge of \$9.18 per meter, per month, regardless of usage.

Gas Cost Recovery:

All gas consumed is subject to the Gas Cost Recovery (GCR) per Mcf applied to the customer's monthly consumption. The final GCR rates shall be determined under the provisions of the uniform purchased gas adjustment as set forth in Ohio Administrative Code Chapter 4901:1-14 and any subsequent revisions thereof, and by the lawful orders of the Public Utilities Commission of Ohio.

Gross Receipts Tax Rider:

The amount due on all bills shall be adjusted for the Ohio gross receipts excise tax at the rate of 4.9810%.

MCF Tax Rider:

The amount on all bills shall be adjusted for the Ohio Excise (Mcf) tax as follows:

First 100 Mcf per account per month	\$.1593 per Mcf
Next 1900 Mcf per account per month	\$.0877 per Mcf
Over 2000 Mcf per account per month	\$.0411 per Mcf

ISSUED: December 11, 2009 EFFECTIVE: December 11, 2009

Filed pursuant to the Opinion and Order of the
Public Utilities Commission of Ohio in
Case No. 07-689-GA-AIR, dated March 19, 2008, and an Entry in
Case No. 09-1810-GA-ATA, dated December 9, 2009

ISSUED BY DAVID L. PEMBERTON, JR., PRESIDENT