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Stephen M. Howard Direct Dial (614) 464-5401 Direct Fax (614) 719-4772 Email sunhoward@vorys.com

Legal Counsel

September 2, 2010

Ms. Reneé Jenkins Secretary Public Utilities Commission of Ohio 180 E. Broad Street, 11th Floor Columbus, OH 43215

Re:

Glenwood Energy of Oxford, Inc.

Case No. 10-899-GA-UEX

Dear Ms. Jenkins:

On June 25, 2010, Glenwood Energy of Oxford, Inc. filed an application requesting approval to revise its Uncollectible Expense Rider rate.

I am writing to indicate that Glenwood Energy of Oxford recognizes that it inadvertently began to bill customers for the new revised rate which is intended to collect a rather large under-recovered amount from the past. The early billing occurred because of an internal miscommunication, and we regret the confusion it may have caused. We are working with Staff to properly account for the error, and to make sure it does not occur in the future.

Thank you in advance for your cooperation.

Sincerely yours,

Stephen M. Howard

Stephen M. Howard

Attorneys for Glenwood Energy of Oxford, Inc.

SMH/jaw

cc:

Chris Pirik Roger Sarver

John Stenger Rich Perkins

Howard Petricoff

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