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September 22, 2010

Ms. Reneé Jenkins  
Secretary  
Public Utilities Commission of Ohio  
180 E. Broad Street, 11th Floor  
Columbus, OH 43215-3793

Re: Case No. 10-899-GA-UEX  
Case No. 89-8018-GA-TRF  
Glenwood Energy of Oxford, Inc.

Dear Ms. Jenkins:

Pursuant to the Commission's September 22, 2010 Finding and Order approving the adjustment in the uncollectible expense rider of Glenwood Energy of Oxford, Inc., please find enclosed four final printed tariff pages of First Revised Sheet 19.1 which cancels Original Sheet 19.1. We would ask that this tariff sheet become effective on September 22, 2010.

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: Barth Royer

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62.1 Uncollectible Expense Rider. In addition to the above rates, a charge of \$0.26 per Mcf will be applied to all gas consumed pursuant to this rate schedule to recover the cost associated with uncollectible accounts of those Customers subject to Uncollectible Expense Riders. The Company will file an application with the Public Utilities Commission of Ohio requesting approval to change this charge if the Company determines that the annual uncollectible expense has increased or decreased by more than ten percent compared to the uncollectible expense experience during the annual period upon which the current charge is based.

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Issued: June 25, 2010

Effective: September 22, 2010

Filed in accordance with the September 22, 2010 Finding and Order of the Commission in Case No. 10-899-GA-UEx. 89-8018-6A-T&F

Issued by  
GLENWOOD ENERGY OF OXFORD, INC.  
John Stenger, Chief Operating Officer