

FILE

Columbia Gas[®]
of Ohio
A NiSource Company

January 24, 2011

Ms. Renée J. Jenkins, Secretary
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

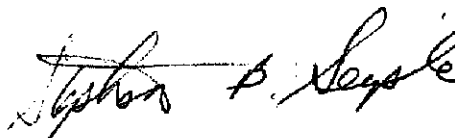
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PUCO

RE: PUCO Case No. 10-2353-GA-RDR

Dear Ms. Jenkins,

On December 7, 2010, Columbia Gas of Ohio, Inc. ("Columbia") filed a Motion for Waiver in the above docket. In the Motion, Columbia requested a waiver which would permit it to forego the independent audit otherwise required in the docket. The purpose of this letter is to inform the Commission and the Attorney Examiner that Columbia has been in contact with both the Commission Staff and the Office of the Ohio Consumers' Counsel ("OCC") with regard to the requested waiver, and Columbia is authorized to represent that Staff and OCC have no objection to the requested waiver. Please feel free to contact me at 614-460-4648 should you have any questions about this matter.

Sincerely,



Stephen B. Seiple
Assistant General Counsel
Columbia Gas of Ohio, Inc.

cc: William Wright, Assistant Attorney General
Jodi Bair, PUCO Staff
Larry Sauer, Assistant Consumers' Counsel

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