

June 23, 2011

Public Utilities Commission of Ohio
ATTN: Renee' Jenkins
Director of Administration
Docketing Division - 13th Floor
180 East Broad Street
Columbus, Ohio 43215

Re: Case Number 89-8003-GA-TRF
Case Number 11-321-GA-UEx

Dear Ms. Jenkins:

Pursuant to the Entry issued in the above-captioned case on June 22, 2011, and in compliance with the Public Utilities Commission of Ohio's rules governing Tariff Filing Procedures in Case No. 89-500-AU-TRF, Columbia Gas of Ohio, Inc. (Columbia) has enclosed for filing a copy in the above referenced dockets the following tariff sheets:

<u>Section No.</u>	<u>Sheet No.</u>	<u>Page No.</u>	<u>Description</u>
	One Hundred and Sixty-fifth Revised Sheet No. 1a		Index
	One Hundred and Fifteenth Revised Sheet No. 1b		Index
V	Eleventh Revised Sheet No. 29		Uncollectible Expense Rider
VI	Third Revised Sheet No. 69		Uncollectible Expense Rider
VII	Tenth Revised Sheet No. 29	9	Uncollectible Expense Rider

Very truly yours,

/s/ Larry W. Martin

Larry W. Martin
Director
Regulatory Policy

Enclosures

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

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Filed in accordance with Public Utilities Commission of Ohio Entry dated July 6, 1989 in Case No. 89-500-AU-TRF.

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

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Filed in accordance with Public Utilities Commission of Ohio Entries dated July 6, 1989 in Case No. 89-500-AU-TRF.

Issued: June 23, 2011

Effective: June 29, 2011

Issued By
J. W. Partridge Jr., President

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION
AND SALE OF GAS**

UNCOLLECTIBLE EXPENSE RIDER

APPLICABLE:

To all customers served under rate schedules SGS and GS.

UNCOLLECTIBLE EXPENSE RIDER:

A credit of \$0.0064 per Mcf shall be applied to all volumes for service rendered under applicable rate schedules to pass back to customers over-collections associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. Columbia 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 percent is needed to adjust for prior period over or under-collections.

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SECTION VII
PART 29 - BILLING ADJUSTMENTS

UNCOLLECTIBLE EXPENSE RIDER

29.18 Applicability

To all customers served under rate schedules FRSGTS and FRGTS.

29.19 UNCOLLECTIBLE EXPENSE RIDER

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Summary: Report electronically filed by Ms. Vila A. Misner on behalf of Columbia Gas of Ohio