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July 28, 2011

Betty McCauley
Secretary
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215-3973

**Re: Case No. 11-317-GA-UEx, In the Matter of the Uncollectible Expense Rider of
Waterville Gas & Oil Company and Related Matters.**

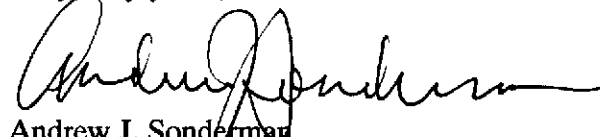
Dear Ms. McCauley:

Pursuant to the Commission's Finding and Order in this proceeding entered on July 27, 2011, enclosed for lodging in the records of the Commission please find four final copies of Third Revised Sheet No. 18. Please see that one copy is filed in this docket, and that one copy is filed in Waterville Gas & Oil Company's Tariff docket, 89-8030-GA-TRF.

I request that the remaining two copies be distributed to the Rates and Tariffs, Energy and Water Division of the Commission's Utilities Department.

Please contact me with any questions you may have regarding this submittal.

Very truly yours,


Andrew J. Sonderman
Counsel for Waterville Gas & Oil Company

cc: Robert S. Black

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P.U.C.O. No. 12
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Waterville Gas & Oil Company

Third Revised Sheet No. 18

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF NATURAL GAS IN
THE STATE OF OHIO**

-
41. **Ohio Mcf Tax Rider.** The Ohio Excise Tax on each per MCF of natural gas distributed by the company through a meter of an end user in this state shall be applicable to all gas delivered by the Company to customers billed by the Company under its current Rate GS rate schedule.

All bills shall be adjusted to recover the Ohio Excise Tax by \$.0411 per Mcf delivered.

42. **Uncollectible Expense Rider.** Applicable to all customers served under the Company's current Rate GS rate schedule. An additional charge of (\$0.0052) per Mcf shall be applied to all volumes of service rendered to recover cost associated with uncollectible accounts arising from those customers responsible for paying the Uncollectible Expense Rider. The Company 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 (10) percent is needed to adjust for prior period over- or under-collections.

Filed pursuant to PUCO Entry dated July 27, 2011 in Case No. 11--317-GA-UEx
ISSUED: July 28, 2011 EFFECTIVE: August 1, 2011

Issued By
Robert S. Black
President, Waterville Gas & Oil Company

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