

March 30, 2012

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 08-1344-GA-EXM

Dear Ms. Jenkins:

In compliance with the Public Utilities Commission of Ohio's rules governing Tariff Filing Procedures in Case Number 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</u> <u>No.</u>	<u>Sheet No.</u>	<u>Page</u> <u>No.</u>	<u>Description</u>
	One Hundred and Seventy-Eighth Revised Sheet No. 1a		Index
	One Hundred and Twenty-Sixth Revised Sheet No. 1b		Index
V	Eighth Revised Sheet No. 24		PIP Plan Tariff Schedule Rider
VII	Second Revised Sheet No. 5	3	Part 5 – Retail Natural Gas Supplier Requirements
VII	Eleventh Revised Sheet No. 29	1	PIP Plan Tariff Schedule Rider
VIII	Original Sheet No. 9	1	Part 9 – Retail Natural Gas Supplier Sales Tax Responsibilities

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 March 28, 2012 in Case No. 08-1344-GA-EXM.

Issued: March 30, 2012

Effective: March 30, 2012

Issued By
J. W. Partridge Jr., President

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 and March 28, 2012 in Case No. 08-1344-GA-EXM.

Issued: March 30, 2012

Effective: March 30, 2012

Issued By
J. W. Partridge Jr., President

COLUMBIA GAS OF OHIO, INC.

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

PIP PLAN TARIFF SCHEDULE RIDER

APPLICABLE:

To all volumes delivered under rate schedules SGS, SGSS, GS, GSS and LGS except for those volumes delivered to Customers taking service under these rate schedules that were Transportation Service Customers prior to April 1, 2012 and were not subject to payment of the PIPP Rider prior to April 1, 2012.

RATE RIDER:

All gas consumed per account per month

\$ 0.1274 per Mcf

Filed in accordance with Public Utilities Commission of Ohio Entry dated March 28, 2012 in Case No. 08-1344-GA-EXM

Issued: March 30, 2012

Effective: March 30, 2012

Issued By
J. W. Partridge Jr., President

SECTION VII
PART 5 - RETAIL NATURAL GAS SUPPLIER REQUIREMENTS

5.13 Record Retention

Retail Natural Gas Supplier shall comply with all applicable laws, Commission and Federal Energy Regulatory Commission rules and regulations for record retention.

5.14 Marketing and Solicitation

Each Retail Natural Gas Supplier participating in the Company's CHOICE® Program shall follow the Commission's Rules for Competitive Retail Natural Gas Service unless the Retail Natural Gas Supplier Aggregation Pool is comprised entirely of Mercantile Customers.

5.15 Responsibility for Sales Tax Status of Customers

Each Retail Natural Gas Supplier participating in Company's CHOICE Program has the responsibility for identification of the sales tax status of its customers including, but not limited to, 1) the collection and maintenance of certificates of exemption; 2) the identification of governmental customers exempt from sales tax but not required to submit certificates of exemption; 3) the submission to the Columbia via electronic means (as defined by the Company) information related to the customer's sales tax exemption status; 4) the installation and maintenance of equipment and software required to code customers as being exempt from sales tax for submission to the Columbia's electronic data file system; and 5) the processing of retroactive adjustments of bills and pass back of refunds where customers were exempt from the payment of sales tax, but exemptions were not timely recognized. The Company assumes no responsibility or liability for the Retail Natural Gas Supplier's misapplication of tax-exempt status to a customer. The Retail Natural Gas Supplier shall release, waive and hold the Company harmless for any assessments, penalties, liabilities or claims of any kind whatsoever, related to the Retail Natural Gas Supplier's misapplication of tax-exempt status to any customer.

5.16 Responsibility for Payment of Sales Tax to State of Ohio

Each Retail Natural Gas Supplier participating in the Company's CHOICE Program is responsible for the payment to the State of Ohio of all sales taxes on gas costs billed by Columbia on behalf of the Retail Natural Gas Supplier for the sale of volumes by that Supplier through the Company's CHOICE Program. The Retail Natural Gas Supplier shall release, waive and hold the Company harmless for any assessments, penalties, liabilities or claims of any kind whatsoever, related to the Retail Natural Gas Supplier's proper and timely reporting and remitting of sales tax collections to the State of Ohio.

SECTION VII
PART 29 - BILLING ADJUSTMENTS

INTERIM, EMERGENCY AND TEMPORARY
PIP PLAN TARIFF SCHEDULE RIDER

29.1 Applicability

To all volumes delivered under rate schedules FRSGTS, FRGTS and FRLGTS except for those volumes delivered to Customers taking service under these rate schedules that were Transportation Service customers prior to April 1, 2012 and were not subject to payment of the PIPP Rider prior to April 1, 2012.

29.2 Rate

All gas consumed per account per month \$0.1274per Mcf

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Issued: March 30, 2012

Effective: March 30, 2012

Issued By
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Columbia Gas of Ohio, Inc.

**SECTION VIII
PART 9 –RETAIL NATURAL GAS SUPPLIERS SALES TAX RESPONSIBILITIES**

9.1 Responsibility for Sales Tax Status of Customers

Each Retail Natural Gas Supplier participating in Company's SCO Program has the responsibility for identification of the sales tax status of its customers including, but not limited to, 1) the collection and maintenance of certificates of exemption; 2) the identification of governmental customers exempt from sales tax but not required to submit certificates of exemption; 3) the submission to Columbia via electronic means (as defined by the Company) information related to the Customer's sales tax exemption status; 4) the installation and maintenance of equipment and software required to code customers as being exempt from sales tax for submission to the Columbia's electronic data file system;; and 5) the processing of retroactive adjustments of bills and pass back of refunds where customers were exempt from the payment of sales tax, but exemptions were not timely recognized. The Company assumes no responsibility or liability for the Retail Natural Gas Supplier's misapplication of tax-exempt status to a customer. The Retail Natural Gas Supplier shall release, waive and hold the Company harmless for any assessments, penalties, liabilities or claims of any kind whatsoever, related to the Retail Natural Gas Supplier's misapplication of tax-exempt status to any customer.

9.2 Responsibility for Payment of Sales Tax to State of Ohio

Each Retail Natural Gas Supplier participating in the Company's SCO Program is responsible for the payment to the State of Ohio of all sales taxes on gas costs billed by the Columbia on behalf of the Retail Natural Gas Supplier for the sale of volumes by that Supplier through the Company's SCO Program. The Retail Natural Gas Supplier shall release, waive and hold the Company harmless for any assessments, penalties, liabilities or claims of any kind whatsoever, related to the Retail Natural Gas Supplier's proper and timely reporting and remitting of sales tax collections to the State of Ohio.

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This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

3/30/2012 2:28:26 PM

in

Case No(s). 89-8003-GA-TRF, 08-1344-GA-EXM

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