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December 19, 2013

VIA COURIER DELIVERY

Ms. Betty McCauley
Chief of Docketing
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

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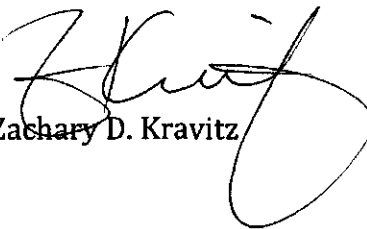
Re: In the Matter of the Uncollectible Expense Rider of Orwell Natural Gas Corporation
and Related Matters

Dear Ms. McCauley:

In accordance with the Commission's Finding and Order issued on December 18, 2013, please find enclosed two (2) final copies of the approved Revised Tariff Sheet: Orwell Natural Gas Company Tariff, Fourth Revised Sheet No. 2, Canceling Third Revised Sheet No. 2. Please file one copy in the tariff docket, Case No. 89-8033-GA-TRF, and one in the UEX docket, Case No. 13-312-GA-UEX.

If you have any questions, please feel free to contact me.

Very truly yours,


Zachary D. Kravitz

ZDK/kk
Enclosure

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P.U.C.O. No. 1

accordance with Chapter 4901:1-14 of the Ohio Administrative Code which is incorporated herein by this reference, and shall be subject to Subparagraphs (ii) through (v), below.

- (ii) Gross Receipts Tax Rider. The Company will charge and collect each billing period the effect of the gross receipts taxes assessed against the Company under all applicable rates and charges. However, this Gross Receipts Tax Rider will not be applied to bills of customers statutorily exempt from the payment of gross receipts taxes. The current gross receipt tax rate is 4.75 percent, thus the current gross receipts tax charged will be at the effective rate of 4.98725 percent.
- (iii) Mcf Tax Rider. In addition to the above rates, the Company will charge and collect each billing period the effect of its excise tax liability. For each Mcf delivered, the Mcf tax will be \$.0411.
- (iv). Uncollectible Accounts Rider. In addition to and independent of the adjustments provided for in Subsections A and B above, the rates will be adjusted by a credit to customers of \$.00834 per Mcf by the Company to recover costs associated with uncollectible accounts for customers served pursuant to this schedule. No more frequently than annually, the Company may file an application with the Public Utilities Commission of Ohio requesting approval to adjust this charge if the Company determines that in the preceding year uncollectible account expense was over or under-recovered by plus or ten percent.

(C). Miscellaneous Charges

- (i) Late Payment Charge. Payment of the total amount due must be received by Company or an authorized agent by the due date shown on the Bill which shall be fourteen (14) days from the date rendered. If a bill payment is not received within fourteen days of the date of the invoice, an additional amount of one and one half percent (1.5%) of the unpaid balance on the Customer's bill will be added to the Customer's subsequent bill and be due and payable as part of Customer's total obligation. This provision is not applicable to unpaid account balances of any customer enrolled in a payment plan pursuant to Rule 4901:1-18-04, Ohio Administrative Code.

Filed under Authority of the Public Utilities Commission of Ohio in Case No. 13-0312-GA-UEx

ISSUED: December 19, 2013

EFFECTIVE: for bills rendered on or after January 1, 2014

Issued By
Orwell Natural Gas Company
Gregory Osborne, President

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