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December 31, 2013

Ms. Barcy F. McNeal, Secretary
Public Utilities Commission of Ohio
180 E. Broad St., 11th Floor
Columbus, OH 43215

Re: Case No. 13-313-GA-UEx
Case No. 89-8019-GA-TRF
Piedmont Gas Company

Dear Ms. McNeal:

Pursuant to the Commission's December 18, 2013 Finding and Order, I am filing a final version of Third Revised Sheet 18 in Piedmont Tariff P.U.C.O. No. 1 which will take effect for all service rendered on and after January 1, 2014. Third Revised Sheet 18 cancels and supersedes Second Revised Sheet 18 which was filed pursuant to the Commission's October 15, 2010 Opinion and Order in Case No. 09-1862-GA-AIR.

Thank you in advance for your consideration.

Sincerely yours,

Stephen M. Howard
Attorneys for Piedmont Gas Company

SMH/jaw

P.U.C.O. No. 1

52. Uncollectible Expense Rider. In addition to the above rates, a charge of \$0.00122 per mcf will be applied to all gas consumed pursuant to this rate schedule to recover the cost associated with uncollectible amounts of those customers subject to Uncollectible Expense Riders. The Company will file an application with the Public Utilities Commission of Ohio requesting approval to change this charge if the Company determines that the annual uncollectible expense has increased or decreased by more than ten percent compared to the uncollectible expense experience during the annual period upon which the current charge is based.

53. Gross Receipts Tax Rider. In addition to all other rates and charges, amounts billed by the Company shall be subject to a rider at the Company's effective gross tax rate to provide for the recovery of the Company's gross tax receipts tax liability under Section 5727.25, Revised Code.

The Gross Receipts Tax Rider is applicable to all charges billed by the Company, including miscellaneous charges and all applicable rider rates, except that this rider shall not be billed to those customers statutorily exempted from the payment of gross receipts taxes.

All bills rendered shall be adjusted to include the effect of the Ohio excise tax on gross receipts billings at a rate of 4.9252 percent.

54. MCF Excise Tax Rider. In addition to all other rates and charges, all gas consumed shall be subject to an MCF tax rider to provide for the recovery of the Company's excise tax liability under Section 5727.811, Revised Code.

A rate of \$.1593 per MCF will be applied to the first 100 MCF per month. A rate of \$.0877 per MCF will be applied for the next 1,900 MCF per month. A rate of \$.0411 will be applied for all gas consumed above 2,000 MCF per month.

All bills rendered to a flex customer as defined by Section 5727.80(N), Revised Code shall be adjusted to provide for recovery of the MCF excise tax at the rate of \$.02 per MCF on all volumes delivered.

Issued: December 31, 2013

Effective: January 1, 2014

Filed in accordance with the December 18, 2013 Finding and Order of the Commission in
Case No. 13-313-GA-UEx.

Issued by
PIEDMONT GAS COMPANY
Rick D. Mako, President

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

12/31/2013 2:01:32 PM

in

Case No(s). 13-0313-GA-UEX, 89-8019-GA-TRF

Summary: Tariff Third Revised Sheet 18 in Piedmont Tariff P.U.C.O. No. 1 electronically filed by Mr. Stephen M Howard on behalf of Piedmont Gas Company