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March 12, 2014

Barcy F. McNeal
Secretary, Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Re: Case Nos. 14-242-GA-ATA and 89-8005-GA-TRF

Dear Secretary McNeal:

Pursuant to the Commission's Finding and Order in Case No. 14-242-GA-ATA, dated March 12, 2014, Vectren Energy Delivery of Ohio, Inc. ("VEDO") hereby submits P.U.C.O. No. 3, Sheet No. 54, Fifth Revised Page 1 of 1, which replaces P.U.C.O. No. 3, Sheet No. 54, Fourth Revised Page 1 of 1. P.U.C.O. No. 3, Sheet No. 54, Fifth Revised Page 1 of 1 is being filed electronically in the case docket and in VEDO's TRF docket.

Thank you for your kind attention to this matter.

Very truly yours,

/s/ Frank P. Darr
Frank P. Darr

**Attorney for Vectren Energy Delivery
of Ohio, Inc.**

Enclosure
FPD:vlp

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{C43121: }

UNACCOUNTED FOR GAS PERCENTAGE

APPLICABILITY

The Unaccounted for Gas Percentage shall be applicable to Choice Suppliers, Pool Operators, SCO Suppliers, and to non-Pooling Transportation Customers served under Rate 345 and Rate 360.

DESCRIPTION

A percentage of the quantities delivered by applicable parties at a point of receipt on Company's distribution system shall be designated to compensate for gas lost, used, and unaccounted for in system operations.

The Unaccounted for Gas Percentage stated below shall be adjusted periodically by Company, through updating of this Sheet No. 54 after approval by the Commission, to reflect any changes in the system unaccounted for percentage.

UNACCOUNTED FOR GAS PERCENTAGE

The Unaccounted for Gas Percentage is 1.0%.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

3/12/2014 3:49:00 PM

in

Case No(s). 14-0242-GA-ATA, 89-8005-GA-TRF

Summary: Tariff Vectren Energy Delivery of Ohio, Inc.'s Revised Tariff P.U.C.O. No. 3, Sheet No. 54, Fifth Revised Page 1 of 1, replaces P.U.C.O. No. 3, Sheet No. 54, Fourth Revised Page 1 of 1 electronically filed by Ms. Vicki L. Leach-Payne on behalf of Darr, Frank P. Mr.