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A report by the Staff of the Public Utilities Commission of Ohio

Ohio Cumberland Gas Company
14-211-GA-GCR

Financial Audit of the Gas Cost Recovery Mechanisms for the costs incurred for the period of August 2011 through July 2013

March 14, 2014

Ohio | Public Utilities Commission

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Table of Contents

Certificate of Accountability

As ordered by the Public Utilities Commission of Ohio (PUCO or Commission), the Staff has completed the required audit of Ohio Cumberland Gas Company's (OCG or Company) Gas Cost Recovery (GCR) rates for the incurred cost for the period of August, 2011 through July, 2013. The Staff audited for conformity in all material respects with the procedural aspects of the uniform purchase gas adjustment as set forth in Chapter 4901:1-14 and related appendices, Administrative Code, and the Commission Entry in Case No. 12-211-GA-GCR.

Our audits have revealed certain findings, as discussed in this audit report, which should be addressed in this proceeding. The Staff notes that the Company has accurately calculated its Gas Cost Recovery rates for those periods under investigation in accordance with the uniform purchase gas adjustment as set forth in Chapter 4901:1-14, Administrative Code, and related appendices, except for those instances noted in the Executive Summary of this audit report. The Staff has performed investigations into these specific areas and respectfully submits its findings and recommendations.

Wm. Ross Willis
Chief, Rates Division
Public Utilities Commission of Ohio

Section I

Executive Summary

Audit Work Program

The audit investigation consisted of several components. Staff initially reviewed and evaluated relevant documents from within the Commission in preparation for the audit and submitted data requests for specific information. Staff then conducted an on-site investigation of relevant Company documents necessary to evaluate the validity and accuracy of its GCR filings and interviewed appropriate Company personnel at its headquarters in Amity, Ohio.

Recommendations

Unless otherwise stated in this report, Staff's review has shown that Ohio Cumberland Gas Company accurately calculated its Gas Cost Recovery rates for the periods that are discussed in this report. Following is a summary of the Staff's recommendations, which are based on the findings and conclusions presented in this report:

- Staff recommends that the Commission order a reconciliation adjustment of $(9,382) in the Customer's favor to correct for the differences identified in the Actual Adjustment Section of this audit.

- Staff recommends that the Commission order a reconciliation adjustment of $146 in the Company's favor to correct for the differences identified in the Balance Adjustment Section of this audit.

Section II

Introduction

Background

The Ohio Cumberland Gas Company (Ohio Cumberland, OCG, or Company), formerly the Upham Gas Company, was founded in 1906. The Company changed ownership in 1944, and then subsequently was purchased in 1980 by Ramser Industries, Inc., a closely-held Ohio corporation.

Ohio Cumberland currently serves portions of Ashland, Coshocton, Holmes, Knox, Licking, Morrow, and Richland counties.

The Company's headquarters are maintained in the village of Amity in Knox County, Ohio. OCG currently provides natural gas utility service to approximately 1,626 residential customers, 209 commercial customers, and 11 large commercial and industrial transportation customers. These 11 customers account for 81.2% of OCG's total system throughput, with the remaining 18.8% consumed by GCR customers.

Local Production

Ohio Cumberland relies upon the availability of local production to serve a portion of its customers' requirements. This gas supply consists of purchases from approximately 50 local producers. These local gas supplies are delivered to the system through local gathering and distribution lines.

Interstate Pipeline Capacity

OCG receives the balance of its system requirements through its primary interstate pipeline, Columbia Gas Transmission Corporation (TCO). As a customer of TCO, OCG utilizes transportation, storage, and balancing services under General Transportation Service (GTS). OCG also receives firm transportation capacity through its agreement with Atmos Energy Marketing (Atmos).

Section III

Expected Gas Cost

Staff has reviewed OCG's calculations of their Expected Gas Cost (EGC) for the audit period. The EGC mechanism attempts to match future gas revenues for the upcoming quarter with the anticipated cost to procure gas supplies. It is calculated by extending twelve-month historical purchase volumes from each supplier by the rate that is expected to be in effect during the upcoming GCR quarter. The cost for each supplier is summed and the total is divided by twelve-month historical sales to develop an EGC rate to be applied to customer bills.

In reviewing the Company's calculations of the EGC, the Staff makes the following observations concerning purchase volumes and sales volumes.

Sales and Purchase Volumes

Ohio Cumberland sells gas to domestic and small commercial customers pursuant to tariffs approved by the Commission and transports gas to 11 transportation customers. The Company also transports a small amount of gas, as an intermediate transporter, to Columbia Gas of Ohio. Staff has reviewed Ohio Cumberland's sales records and found no errors.

As for Purchase Volumes, Ohio Cumberland's purchase volumes equal sales volumes, with no differences noted.

Recommendations

Staff has no recommendations in this area.

Section IV

Actual Adjustment

The Actual Adjustment reconciles the monthly cost of purchased gas with the EGC billing rate. It is calculated by dividing the total cost of gas purchases for each month of the three-month reporting quarter by total sales for those respective months. The result is the unit book cost of gas, which is the cost incurred by the company for procuring each MCF it sold that month. That unit book cost for each month is compared with the EGC rate which was billed for that quarter. The difference between each monthly unit cost and the EGC, whether positive or negative, is multiplied by the respective monthly jurisdictional sales to identify the total under- or over- recoveries of gas costs. The monthly under- or over- recoveries are summed and divided by the twelve-month historic jurisdictional sales to develop an Actual Adjustment rate, to be included in the GCR for four quarters.

Errors in the Actual Adjustment calculation can result from incorrectly reported purchase gas costs, errors in the stated sales volumes and from the use of the wrong EGC rate. Staff noted a sequential error in the EGC/MCF calculation beginning in September 2011 and continuing through the entire audit period. Additionally, Staff noted a computational error in the Company's reported AA for the last quarter of the audit period. The differences between Staff's calculated AA and the Company's filed AA are shown on Table I.

Recommendations

The errors detailed above are not self-correcting through the GCR mechanism. The Staff, therefore, recommends that the Commission order a reconciliation adjustment of $(9,382) in the Customer's favor to correct for the differences identified above.

Table I
Actual Adjustment

	Per Staff	Aug-11	Sep-11	Oct-11	AA	Difference
Quarter	Supply Cost $	$19,250	$19,703	$51,236		
End:	Jur. Sales MCF	5,047	5,220	13,586		
Oct-11	Total Sales MCF	5,047	5,220	13,586		
	Book Cost $/ MCF	3.8145	3.7744	3.7712		
	EGC$/MCF	4.9471	4.9471	4.387		
	Diff. $/MCF	(1.1326)	(1.1727)	(0.6158)		
	Cost Diff. $	(5,715.89)	(6,121.85)	(8,366.32)	($20,204)	
	Per Company					
	Supply Cost $	$19,250	$19,703	$51,255		
	Jur. Sales MCF	5,047	5,220	13,586		
	Total Sales MCF	5,047	5,220	13,586		
	Book Cost $/ MCF	$3.8147	$3.7744	$3.7726		
	EGC$/MCF	$4.9471	$4.3870	$4.3870		
	Diff. $/MCF	($1.1324)	($0.6126)	($0.6144)		
	Cost Diff. $	($5,715)	($3,198)	($8,347)	($17,260)	($2,944)

	Per Staff	Nov-11	Dec-11	Jan-12	AA	Difference
Quarter	Supply Cost $	$83,117	$96,163	$140,206		
End:	Jur. Sales MCF	21,129	24,373	35,920		
Jan-12	Total Sales MCF	21,129	24,373	35,920		
	Book Cost $/ MCF	3.9339	3.9454	3.9033		
	EGC$/MCF	$4.3870	$4.3870	$3.9768		
	Diff. $/MCF	($0.4531)	($0.4416)	($0.0735)		
	Cost Diff. $	($9,573)	($10,763)	($2,640)	($22,977)	
	Per Company					
	Supply Cost $	$83,118	$96,163	$140,206		
	Jur. Sales MCF	21,129	24,373	35,920		
	Total Sales MCF	21,129	24,373	35,920		
	Book Cost $/ MCF	$3.9339	$3.9454	$3.9033		
	EGC$/MCF	$4.3870	$3.9768	$3.9768		
	Diff. $/MCF	($0.4531)	($0.0314)	($0.0735)		
	Cost Diff. $	($9,573)	($765)	($2,640)	($12,979)	($9,998)

Table I
Actual Adjustment

	Per Staff	Feb-12	Mar-12	Apr-12	AA	Difference
Quarter	Supply Cost $	$98,994	$54,280	$41,400		
End:	Jur. Sales MCF	30,125	17,924	13,970		
Apr-12	Total Sales MCF	30,125	17,924	13,970		
	Book Cost $/ MCF	3.2861	3.0284	2.9635		
	EGC$/MCF	$3.9768	$3.9768	$3.2954		
	Diff. $/MCF	($0.6907)	($0.9484)	($0.3319)		
	Cost Diff. $	($20,807)	($16,999)	($4,637)	($42,443)	
	Per Company					
	Supply Cost $	$100,615	$54,718	$41,400		
	Jur. Sales MCF	30,255	18,054	13,970		
	Total Sales MCF	30,255	18,054	13,970		
	Book Cost $/ MCF	$3.3256	$3.0308	$2.9635		
	EGC$/MCF	$3.9768	$3.2954	$3.2954		
	Diff. $/MCF	($0.6512)	($0.2646)	($0.3319)		
	Cost Diff. $	($19,702)	($4,777)	($4,637)	($29,115)	($13,327)

	Per Staff	May-12	Jun-12	Jul-12	AA	Difference
Quarter	Supply Cost $	$18,873	$12,040	$13,007		
End:	Jur. Sales MCF	7,565	4,612	4,604		
Jul-12	Total Sales MCF	7,565	4,612	4,604		
	Book Cost $/ MCF	$2.4948	$2.6104	$2.8251		
	EGC$/MCF	$3.2954	$3.2954	$3.3392		
	Diff. $/MCF	($0.8006)	($0.6850)	($0.5141)		
	Cost Diff. $	($6,056)	($3,159)	($2,367)	($11,583)	
	Per Company					
	Supply Cost $	$18,873	$12,040	$13,007		
	Jur. Sales MCF	7,565	4,612	4,604		
	Total Sales MCF	7,565	4,612	4,604		
	Book Cost $/ MCF	$2.4948	$2.6104	$2.8251		
	EGC$/MCF	$3.2654	$3.3392	$3.3392		
	Diff. $/MCF	($0.8006)	($0.7288)	($0.5141)		
	Cost Diff. $	($6,056)	($3,362)	($2,367)	($11,785)	$202

Table I
Actual Adjustment

	Per Staff	Aug-12	Sep-12	Oct-12	AA	Difference
Quarter	Supply Cost $	$11,887	$14,832	$43,427		
End:	Jur. Sales MCF	4,486	5,638	16,210		
Oct-12	Total Sales MCF	4,486	5,638	16,210		
	Book Cost $/ MCF	$2.6500	$2.6309	$2.6791		
	EGC$/MCF	$3.3392	$3.3392	$3.0986		
	Diff. $/MCF	($0.6892)	($0.7083)	($0.4195)		
	Cost Diff. $	($3,091)	($3,993)	($6,800)	($13,884)	
	Per Company					
	Supply Cost $	$11,887	$14,832	$43,426		
	Jur. Sales MCF	4,486	5,638	16,210		
	Total Sales MCF	4,486	5,638	16,210		
	Book Cost $/ MCF	$2.6500	$2.6309	$2.6790		
	EGC$/MCF	$3.3392	$3.0986	$3.0986		
	Diff. $/MCF	($0.6892)	($0.4677)	($0.4196)		
	Cost Diff. $	($3,091)	($2,637)	($6,802)	($12,530)	($1,355)

	Per Staff	Nov-12	Dec-12	Jan-13	AA	Difference
Quarter	Supply Cost $	$72,892	$120,430	$145,597		
End:	Jur. Sales MCF	21,030	29,947	38,506		
Jan-13	Total Sales MCF	21,030	29,947	38,506		
	Book Cost $/ MCF	$3.4662	$4.0215	$3.7812		
	EGC$/MCF	$3.0986	$3.0986	$3.1820		
	Diff. $/MCF	$0.3676	$0.9229	$0.5992		
	Cost Diff. $	$7,730	$27,638	$23,073	$58,441	
	Per Company					
	Supply Cost $	$72,813	$120,430	$145,672		
	Jur. Sales MCF	21,030	29,947	38,506		
	Total Sales MCF	21,030	29,947	38,506		
	Book Cost $/ MCF	$3.4624	$4.0215	$3.7831		
	EGC$/MCF	$3.0986	$3.1820	$3.1820		
	Diff. $/MCF	$0.3638	$0.8395	$0.6011		
	Cost Diff. $	$7,651	$25,140	$23,146	$55,937	$2,504

Table I
Actual Adjustment

	Per Staff	Feb-13	Mar-13	Apr-13	AA	Difference
Quarter	Supply Cost $	$142,393	$110,860	$70,319		
End:	Jur. Sales MCF	38,780	29,730	18,756		
Apr-13	Total Sales MCF	38,780	29,730	18,756		
	Book Cost $/ MCF	$3.6718	$3.7289	$3.7492		
	EGC$/MCF	$3.1820	$3.1820	$3.6176		
	Diff. $/MCF	$0.4898	$0.5469	$0.1316		
	Cost Diff. $	$18,994	$16,259	$2,468	$37,722	
	Per Company					
	Supply Cost $	$142,928	$110,859	$70,319		
	Jur. Sales MCF	38,910	29,730	18,756		
	Total Sales MCF	38,910	29,730	18,756		
	Book Cost $/ MCF	$3.6733	$3.7289	$3.7492		
	EGC$/MCF	$3.1820	$3.6176	$3.6176		
	Diff. $/MCF	$0.4913	$0.1113	$0.1316		
	Cost Diff. $	$19,116	$3,309	$2,468	$24,894	$12,828

	Per Staff	May-13	Jun-13	Jul-13	AA	Difference
Quarter	Supply Cost $	$30,234	$17,733	$16,253		
End:	Jur. Sales MCF	8,059	4,739	5,050		
Jul-13	Total Sales MCF	8,059	4,739	5,050		
	Book Cost $/ MCF	$3.7518	$3.7422	$3.2184		
	EGC$/MCF	$3.6176	$3.6176	$4.1677		
	Diff. $/MCF	$0.1342	$0.1246	($0.9493)		
	Cost Diff. $	$1,081	$590	($4,794)	($3,122)	
	Per Company					
	Supply Cost $	$30,235	$17,733	$16,253		
	Jur. Sales MCF	8,059	4,739	5,050		
	Total Sales MCF	8,059	4,739	5,050		
	Book Cost $/ MCF	$3.7518	$3.7422	$3.2184		
	EGC$/MCF	$3.6176	$4.1780	$3.6176		
	Diff. $/MCF	$0.1342	($0.4358)	($0.3992)		
	Cost Diff. $	$1,081	($2,065)	($2,016)	($5,830)	$2,708
					TOTAL	**($9,382)**

Section V

Refund and Reconciliation Adjustment

The Refund and Reconciliation Adjustment (RA) is used to pass through the jurisdictional portion of refunds received from gas suppliers and adjustments ordered by the Commission. Annual interest of ten percent (10 %) is applied to the net jurisdictional amount of the RA, which is then divided by twelve months of historic sales volumes to develop a volumetric rate to be included in the GCR calculation for four quarters.

The Staff has reviewed the RA calculations contained in each GCR filing within the audit periods. Staff finds that the Company did complete the reconciliation adjustment of $(1,797) ordered by the Commission in Case No. 12-211-GA-GCR. Staff finds that the Company's inclusion of the reconciliation adjustment contained the appropriate amount of interest and was included in rates for 12 consecutive months.

Recommendations

Staff has no recommendations in this area.

Section VI

Balance Adjustment

The Balance Adjustment (BA) mechanism corrects for under- or over- recoveries of previously calculated AA's and RA's. The BA is calculated by subtracting the product of each respective AA and RA and the sales to which those rates were applied from the dollar amounts of the respective AA or RA previously included in the GCR and used to generate those adjustment rates. Since those adjustment rates, themselves, were derived by dividing the dollar amounts by historic sales, the BA calculation depicts the differences in revenues generated for each of these adjustment mechanisms using actual versus historical sales. The sum of the differences for the AA and RA calculations is the total BA which is placed into the AA calculation.

Errors detected in the Balance Adjustment generally are the result of incorrectly reported sales volumes, but also may be due to selecting an incorrect previous AA or RA rate for the purpose of calculating a given quarter's Balance Adjustment. Staff noted that an RA amount was not included in the Company's BA calculation, along with small differences in sales volumes. The differences between the Staff's calculated BA and the Company's filed BA are shown on Table II.

Recommendations

The differences detailed above are not self-correcting through the GCR mechanism. Staff, therefore, recommends that the Commission order a reconciliation adjustment of $146 in the Company's favor to correct for the differences identified as contained in Table II.

Table II
Balance Adjustment

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($27,059)	$0	$0		
End:	Rate $/MCF	($0.1308)	$0.0000	$0.0000		
Oct-11	Sales MCF	211,021	211,021	211,021		
	Recovery $	($27,602)	$0	$0		
	Balance $	$543	$0	$0	$543	
	Per Company					
	Adjustment $	($27,059)	$0	$0		
	Rate $/MCF	($0.1308)	$0.0000	$0.0000		
	Sales MCF	211,021	0	0		
	Recovery $	($27,602)	$0	$0		
	Balance $	$543	$0	$0	$543	$0

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($31,450)	$0	$0		
End:	Rate $/MCF	($0.1541)	$0.0000	$0.0000		
Jan-12	Sales MCF	202,278	202,278	202,278		
	Recovery $	($31,171)	$0	$0		
	Balance $	($279)	$0	$0	($279)	
	Per Company					
	Adjustment $	($31,450)	$0	$0		
	Rate $/MCF	($0.1541)	$0.0000	$0.0000		
	Sales MCF	202,278	0	0		
	Recovery $	($31,171)	$0	$0		
	Balance $	($279)	$0	$0	($279)	$0

Table II
Balance Adjustment

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($11,818)	$0	$0		
End:	Rate $/MCF	($0.0575)	$0.0000	$0.0000		
Apr-12	Sales MCF	186,472	186,472	186,472		
	Recovery $	($10,722)	$0	$0		
	Balance $	($1,096)	$0	$0	($1,096)	
	Per Company					
	Adjustment $	($11,818)	$0	$0		
	Rate $/MCF	($0.0575)	$0.0000	$0.0000		
	Sales MCF	182,648	0	0		
	Recovery $	($10,502)	$0	$0		
	Balance $	($1,315)	$0	$0	($1,315)	$220

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($6,395)	$0	$0		
End:	Rate $/MCF	($0.0303)	$0.0000	$0.0000		
Jul-12	Sales MCF	183,787	183,787	183,787		
	Recovery $	($5,569)	$0	$0		
	Balance $	($826)	$0	$0	($826)	
	Per Company					
	Adjustment $	($6,395)	$0	$0		
	Rate $/MCF	($0.0303)	$0.0000	$0.0000		
	Sales MCF	184,047	0	0		
	Recovery $	($5,577)	$0	$0		
	Balance $	($818)	$0	$0	($818)	($8)

Table II
Balance Adjustment

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($14,037)	$0	$0		
End:	Rate $/MCF	($0.0660)	$0.0000	$0.0000		
Oct-12	Sales MCF	183,930	183,930	183,930		
	Recovery $	($12,139)	$0	$0		
	Balance $	($1,897)	$0	$0	($1,897)	
	Per Company					
	Adjustment $	($14,037)	$0	$0		
	Rate $/MCF	($0.0660)	$0.0000	$0.0000		
	Sales MCF	184,180	0	0		
	Recovery $	($12,156)	$0	$0		
	Balance $	($1,881)	$0	$0	($1,881)	($17)

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($16,718)	$0	$0		
End:	Rate $/MCF	($0.0781)	$0.0000	$0.0000		
Jan-13	Sales MCF	192,028	192,028	192,028		
	Recovery $	($14,997)	$0	$0		
	Balance $	($1,720)	$0	$0	($1,720)	
	Per Company					
	Adjustment $	($16,718)	$0	$0		
	Rate $/MCF	($0.0781)	$0.0000	$0.0000		
	Sales MCF	192,288	0	0		
	Recovery $	($15,018)	$0	$0		
	Balance $	($1,700)	$0	$0	($1,700)	($20)

Table II
Balance Adjustment

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($13,258)	$0	$0		
End:	Rate $/MCF	($0.0661)	$0.0000	$0.0000		
Apr-13	Sales MCF	215,076	215,076	215,076		
	Recovery $	($14,217)	$0	$0		
	Balance $	$959	$0	$0	$959	
	Per Company					
	Adjustment $	($13,258)	$0	$0		
	Rate $/MCF	($0.0661)	$0.0000	$0.0000		
	Sales MCF	215,206	0	0		
	Recovery $	($14,225)	$0	$0		
	Balance $	$967	$0	$0	$967	($9)

	Per Staff	AA	RA	BA	Total BA	Difference
Year	Adjustment $	($30,431)	$0	$0		
End:	Rate $/MCF	($0.1637)	$0.0000	$0.0000		
Jul-13	Sales MCF	220,482	220,482	220,482		
	Recovery $	($36,093)	$0	$0		
	Balance $	$5,662	$0	$0	$5,662	
	Per Company					
	Adjustment $	($30,431)	$0	$0		
	Rate $/MCF	($0.1637)	$0.0000	$0.0000		
	Sales MCF	220,612	0	0		
	Recovery $	($36,114)	$0	$0		
	Balance $	$5,683	$0	$0	$5,683	($21)
					TOTAL	**$146**

Section VIII

Customer Billing

An important component in the GCR process is the proper application of GCR rates to customer bills. The Staff has reviewed and verified the GCR and customer service base rate charges applied to customer bills during the audit period. Although not every bill was examined, five customer bills were randomly picked and verified in each monthly billing period in order to ensure billing accuracy.

Staff found that the Company accurately billed its customers per the GCR rates filed monthly with the Commission.

Recommendation

Staff has no recommendations...

Section IX

Management & Operations

Management

Ohio Cumberland Gas, a closely-held Ohio corporation, presently has 4,000 shares outstanding. Currently, the principal shareholders of the Company are the Company's president, Mr. Mark. R. Ramser, and a corporation known as Ramser FLP, Ltd. Ramser FLP, Ltd owns 3,000 shares of the Company, and Mr. Ramser owns 1,000 shares of the Company. The Board of Directors consists of 2 officers, Mr. Ramser and Ms. Mary E. Ramser. Mr. Ramser serves as Chairman of the Board, President, Vice-president, Secretary and Comptroller. Ms. Denise M. Ramser serves as Treasurer. The Company has 16 full-time employees.

Supply Planning and Procurement

Ohio Cumberland's supply planning is relatively straightforward: the Company examines the GCR customer requirements for the same month during the prior year or two; then, it adjusts that figure to account for new customer hook-ups and weather effects. This figure is reduced by the amount of local production expected to hit the OCG system. What remains is the amount of volumes needed to be procured and delivered on the interstate system. This figure is provided to OCG's marketer/broker to plan for and nominate for delivery the appropriate volumes for the coming month. Winter supplies are met by firm transportation and non-recallable released FT (firm transportation) and storage capacity.

Ohio Cumberland currently receives natural gas from a combination of interstate supplies and local production. The interstate supplies delivered via Ohio Cumberland's interconnections with Columbia Gas Transmission currently are priced at a monthly index. Local production is acquired from approximately 50 producers and Gatherco. For its total system requirements, approximately 61% of its needs are met by local production, 4% are met through Gatherco and with the remaining 35% being met by interstate pipeline.

Recommendation

Staff has no recommendations in this area.

The Public Utilities Commission of Ohio
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